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ANNUAL
OFFICIAL REPORTS

—OF THE—

Town of Wendell, Mass.

For the Year Ending Dec. 31

1930

ANNUAL REPORT

——of the ——

TOWN OF WENDELL

Selectmen, Board of Health, Board of Public Welfare, Treasurer and Town Clerk

——together with the——

Reports of the School Committee, Library Trustees, Cemetery Commissioners, Assessors, Tax Collector and Auditor

———for the———

Year Ending December 31, 1930

ORANGE, MASS.
ENTERPRISE AND JOURNAL
1931

Itemized Report of the Selectmen, Board of Health and Board of Public Welfare

January 1st to April 22nd, 1930

Orders No. 1 to No. 225 inclusive

Amount $2886.52

SALARIES AND EXPENSES OF OFFICERS

Appropriation $900.00

January 1st to April 22nd, 1930

Mildred A. Glidden, postage, assessors...	$ 24
M. E. Whitney, auditor, 1929 accounts..	20 00
P. B. Murphy, dog license book.....	1 70
Glenn Ellis, salary constable 1929 (placed in this department by state auditor)	20 00
Durnin Brothers, envelopes.....	5 93
C. M. Ballou, moderator, March meeting	3 00
G. P. Harrington, letter files and small supplies for various town officers....	2 43
C. M. Ballou, expenses Boston trip, official business.....	10 00
C. M. Ballou, partial salary, selectman, board of health and board of public welfare.....	20 00
C. M. Ballou, auto hire, postage, cash paid out for selectmen, board of health and board of public welfare...	3 00

Mildred A. Glidden, postage, telephones, special Orange trip for selectmen, assessors and treasurer pro-tem	$ 5 07	
Mildred A. Glidden, postage, treasurer	2 34	
Mildred A. Glidden, postage, selectmen, board of health and board of public welfare	49	
		$94 20

MISCELLANEOUS EXPENSES

Appropriation $1000.00

January 1st to April 22nd, 1930

Orange Hardware Company, hinges tractor house	$ 1 00
J. F. Higgins, death returns	1 00
Dr. W. J. Marden, birth returns	50
Dr. H. R. Mahar, birth returns	50
Dr. Kirke Alexander, birth returns	50
Dr. Curtis S. Carter, birth return	25
Frank E. Ballou, inspection animals and stables	50 00
Glenn Ellis, number plates tractor, window glass, broken when blasting on highway, transportation and express on town reports	5 56
C. E. Tucker, gas, oil and grease, tractor	5 87
Frank E. Ballou, inspection slaughtered meat	9 00
Charles Fiske, gas and oil, Delco	5 85
C. M. Ballou, wood, town hall	10 00
Durnin Brothers, specimen ballots	8 09
Durnin Brothers, printing town reports	105 00
Election officers March 3, 1930	
Ada Taylor	3 00
Anthony Stone	3 00

TOWN WARRANT

COMMONWEALTH OF MASSACHUSETTS

Franklin, ss.

To Glenn O. Ellis, Constable of the Town of Wendell in the County of Franklin, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the said Town qualified to vote in the elections and in town affairs, to meet at the Town Hall in said Wendell, on Monday, the Second day of March next, at Ten o'clock in the forenoon then and there to act on the following articles:—

ARTICLE 1

To choose a moderator to preside at said meeting.

ARTICLE 2

To choose all necessary town officers for the ensuing year.

3 Selectmen for 1 year
3 members of the Board of Public Welfare for 1 year
1 Assessor for 3 years
1 Town Clerk
1 Town Treasurer
1 Tree Warden
1 Tax Collector
1 School Committee for 3 years
2 Trustees of the Public Library, one for 1 year, one for 3 years
1 Cemetery Commissioner for 3 years
1 Constable
2 or more Surveyors of Wood, Bark and Lumber
2 or more Field Drivers
2 or more Fence Viewers
1 Town Auditor

All of the above named officers are in accordance with the vote of the town to be chosen on one ballot under provisions of Chapter 835, Acts of 1913. Also to vote yes or no on the question of purchasing a Motor Truck.

ARTICLE 3

To hear any reports that may be presented or act thereon.

ARTICLE 4

To borrow such sums of money as may be necessary to defray

town debts and charges for the year ensuing, and make appropriations for the same.

ARTICLE 5

To see if the town will raise and appropriate a sum of money to be used in connection with the Massachusetts Highway Commission for State Improved Road in accordance with Chapter 90, Section 34, of General Laws, or act thereon.

ARTICLE 6

To see if the town will vote to authorize the town treasurer, with the approval of the Selectmen or a majority thereof to borrow money in anticipation of the revenue of the present financial year ending December 31st, 1931, to an amount not exceeding in the aggregate Eight Thousand Dollars ($8000.00) and to issue a note or notes therefor payable within one year. Any debt or debts incurred under this article to be paid from the revenue of the present financial year.

ARTICLE 7

To see if the town will vote to raise a sum of money for Memorial Day Services, and to choose a committee for the same.

ARTICLE 8

To see if the town will vote to raise a sum of money for the support of the Library, or act thereon.

ARTICLE 9

To see if the town will vote to appropriate Thirty-five Dollars ($35.00) to be paid to the Trustees of the County Aid to Agriculture in accordance with the provisions of, and for the general purposes of Chapter 128, Section 45, of the General Laws, for the support of Demonstration Work under the direction of the agent or instructors of the trustees of land owned by the town or any resident thereof or pass any vote or votes in relation thereto.

ARTICLE 10

To see if the town will choose a director in accordance with the provisions of Chapter 128, Section 41, of the General Laws to serve for one year, or pass any vote or votes in relation thereto.

ARTICLE 11

To see if the town will vote to raise and appropriate the sum of Two Hundred and Fifty Dollars, ($250.00) for the payment of the School Nurse under provisions of Section 1, Chapter 357, of the Acts of 1921, or take any action in relation thereto.

ARTICLE 12

To see if the town will vote to bond its town officers, and raise and appropriate a sum of money therefor.

ARTICLE 13

To see if the town will vote to take out Workmen's Insurance Policy and raise a sum of money therefor.

ARTICLE 14

To determine the manner of collection of taxes or act thereon.

ARTICLE 15

To see if the town will vote to raise a sum of money for use of the Tree Warden, or act thereon.

ARTICLE 16

To see if the town will vote to maintain the lights at Wendell Depot, and raise and appropriate a sum of money therefor.

ARTICLE 17

To see if the town will vote to raise and appropriate a sum of money to be used for an Old Home Day Celebration in connection with the One Hundred and Fiftieth Anniversary of the Incorporation of the Town of Wendell, or act thereon.

ARTICLE 18

To see if the town will vote to raise a certain sum of money to be used as a contingency fund, or act thereon.

ARTICLE 19

To see if the town will approve the settlement made by the Selectmen in the case of Eliza H. Leline vs John M. Harris, and expenses thereof, the town having taken a deed of the real estate in question in said suit, or act thereon.

ARTICLE 20

To see if the town will vote to appoint the Selectmen as agents to prosecute action on suit for or in behalf of the town and to defend any suits brought against the town, and with authority to employ counsel thereof, or act thereon.

ARTICLE 21

To see what action the town will take regarding the fixing of the salaries of the Town Officers, or act thereon.

ARTICLE 22

To see if the town will vote the Dog Fund received from the

County for use of the Library, or act thereon.

ARTICLE 23

To see if the town will vote to raise and appropriate a sum of money for Suppression of the Gypsy and Brown Tail Moths, or take any action thereon.

ARTICLE 24

To see if the town will vote to raise a sum of money to purchase Fire Equipment, or act thereon.

ARTICLE 25

To see if the town will vote to raise and appropriate a sum of money for the maintenance of posts and railing wherever needed, or act thereon.

ARTICLE 26

To see if the town will raise and appropriate a sum of money for treating the roads with Tarvia, or act thereon.

The polls may be closed at 2.30 in the afternoon unless otherwise voted by those present.

And you are directed to serve this Warrant by posting up attested copies thereof at Wendell and Wendell Depot Post Offices and at Locks Village in said Town Two Sabbath days, at least, before the time of holding said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this Twentieth day of February A. D. one thousand nine hundred and thirty one

CHAS. M. BALLOU,
ALFRED S. CHAPMAN,
LEWIS B. BOWEN,
} Selectmen of Wendell.

A true copy, attest:

GLENN O. ELLIS, Constable.

Franklin, ss.

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Wendell, by posting up attested copies at Wendell and Wendell Depot Post Offices and at Locks Village Two Sabbath days before the date hereof, as within directed.

GLENN O. ELLIS,
Constable of Wendell.

Lydia Ellis	$ 3 00	
John Sandberg	3 00	
F. O. Johnson, insuring Johnson place Montague, policy No. 3078645	11 20	
Spooner Brothers, galvanized elbow, town hall	75	
Hobbs and Warren, cash book collector, assessors' supplies	5 63	
Davol Printing House, excise tax bills	2 75	
Times Publishing Company, assessors' supplies	2 35	
James D. Kimball, insurance of weights and measures	34 64	
Selectmen's order No. 82 to be repaid (placed in this department by state auditor)	10 00	
Charles M. Ballou, recording deed	1 00	
Charles A. Fiske, kerosene, hall	18	
Commissioner Public Safety, license applications	75	
Cormier Garage, registration of truck	2 00	
		$286 37

HEDGE HOG BOUNTY

Appropriation $50.00

January 1st to April 22nd, 1930

C. J. Gale, 14	$ 7 00
George Strong, 21	10 50
W. H. Ballou, 12	6 00
J. M. Wilder, 2	1 00
Charles Morey, 1	50
A. S. Chapman, 1	50
C. M. Ballou, 3	1 50
Warren Taylor, 1	50
Andrew Fox, 1	50

Horatio Powling, 2	$ 1 00	
Arthur Taylor, 1	50	
Ralph Carey, 3	1 50	
		$31 00

FIRE DEPARTMENT

Appropriation $100.00

Town of Erving	$2 60
C. M. Ballou	50
Frank Ballou and car	1 00
Charles Fiske and car	2 30
Edwin Austin and car	2 30
Ralph Carey and car	2 30
Frank Ballou and car	2 30
Plin Wetherby and car	2 30
Alburn Fiske and car	2 30
William Wyman	80
Louis Wetherby	80
Francis Wetherby	80
Warren Taylor	80
Charles Gale	80
John Sandberg	80
Wallace Brown	80
Daniel Field	80
Israel Ellis	80
Robert Ellis	80
Frank Ballou and truck	2 25
C. M. Ballou	40
Mrs. Bertha Oliver and car	2 00
Mildred Glidden	60
Israel Ellis	40
Marion Whitney	60
Fred Grew	40
Daniel Field	2 40
John Quist	40

Leon Taylor	$ 40	
Ralph Gilliland	80	
John Gilliland	80	
Gertrude Field	80	
Fred Stange	60	
Morton Oliver	60	
Alice Austin	1 00	
		$40 35
Charles Fiske, R. R. fire	$ 6 10	6 10
		$46 45

MOTOR TRUCK

Appropriation $1100.00

January 1st to April 22nd, 1930

Cormier Garage, Ford truck	$950 00

LIBRARY

Appropriation $100.00

January 1st to April 22nd, 1930

M. E. Whitney, salary as librarian and care of library	$14 30

BONDING TOWN OFFICERS

Appropriation $75.00

January 1st to April 22nd, 1930

James D. Kimball and Company, treasurer pro-tem bond	$ 5 00	
James D. Kimball and Company, treasurer's bond	25 00	
James D. Kimball and Company, tax collector's bond	25 00	
James D. Kimball and Company, town clerk's bond	5 00	
		$60 00

COLLECTION OF TAXES
Appropriation $250.00
January 1st to April 22nd, 1930

Elias Richardson, partial salary 1929....		$50 00

TREE WARDEN
Appropriation $50.00
January 1st to April 22nd, 1930

George E. Mills, warden.....	$1 20	
Arthur Glidden and team.....	1 50	
		$2 70

SUPPRESSION OF MOTHS
Appropriation $150.00
January 1st to April 22nd, 1930

George E. Mills, superintendent.....	$36 80	
Arthur Glidden and team.....	48 30	
		$85 10

ELECTRIC LIGHTS AT WENDELL DEPOT
Appropriation $60.00
January 1st to April 22nd, 1930

Athol Gas and Electric Company, lights, January, February, March.....	$13 32

BOOKS FOR LIBRARY
(Dog Fund Appropriation)
January 1st to April 22nd, 1930

M. E. Whitney, Junior Home magazine..	$2 50

REFUNDS MOTOR EXCISE TAXES
(From motor excise tax money)
January 1st to April 22nd, 1930

Horatio Powling.....	$1 12

MAINTENANCE OF HIGHWAYS

Appropriation, Town $2400.00

Allotment, State $4800.00

January 1st to April 22nd, 1930

Order 53, Material No. 2	$ 4 00	
Payrolls		
No. 1	53 20	
No. 2	51 09	
No. 3	85 66	
No. 4	169 55	
No. 5	433 18	
		$796 68
Individual Accounts		
Charles H. Jennison, superintendent, man and team	$115 40	
Frank Ballou and truck	122 20	
Leon Bezio	3 20	
George Blair	16 00	
H. P. Champlin, and team	28 80	
Alfred S. Chapman	8 00	
Peter Drozdowski	3 20	
Glenn Ellis and truck	161 13	
D. W. Field	21 20	
Eugene R. Hutchinson	19 20	
Morton W. Oliver	37 60	
Walter C. Oliver	22 80	
John Sandberg	18 00	
Fred Stange	16 40	
A. J. Stone	37 80	
Arthur Taylor	25 60	
Ernest Taylor	3 20	
Frank Taylor	12 80	
Town of Wendell, tractor	69 75	
Edwin Wilder	9 60	
J. M. Wilder	6 40	

Alton Wilson	$ 6 40	
Charles Wirth	9 60	
Walerie Wirth	22 40	
		$796 68

SNOW REMOVAL

Appropriation $400.00

January 1st to April 22nd, 1930

Glenn Ellis	$ 5 00	
Glenn Ellis	37 80	
		$42 80

SANDING ROADS

Appropriation $100.00

January 1st to April 22nd, 1930

Glenn O. Ellis	$10 50	
D. W. Field	2 80	
J. M. Wilder	2 80	
		$16 10

REPORT OF THE BOARD OF PUBLIC WELFARE

Appropriation $1000.00

January 1st to April 22nd, 1930

Aid rendered to

Number 1	$ 28 00	
Number 2	130 09	
Number 3	53 69	
Number 4	5 00	
Number 5	21 00	
Number 6	72 60	
Number 11	18 00	
Number 15	21 00	
Number 87	30 00	
Number 88	14 50	
		$393 88

CONTINUATION OF THE REPORT OF THE SELECTMEN, BOARD OF HEALTH AND BOARD OF PUBLIC WELFARE

April 23rd to December 31st, 1930
Orders No. 1 to No. 225 inclusive

Brought forward amounting to	$ 2886 52	
Orders No. 226 to No. 1388 inclusive		
Amounting to	$19824 02	
Total		$22710 54

MISCELLANEOUS EXPENSES

April 23rd, to December 31st, 1930

Total brought forward	$286 31
Theodore Waddell, certification of note 14	2 00
C. E. Tucker, gas and oil truck	6 00
C. E. Tucker, gas and oil tractor	49 77
Davol Printing House, stickers for tax bills	50
Redflex Signal Company, R. R. signs	17 85
Frank J. Lawler, John Harris-Eliza Leline case settlement, recording and mailing	252 16
Glenn O. Ellis, gas and oil truck	11 58
Glenn O. Ellis, gas, oil, grease, tractor	19 47
Charles A. Fiske, express on fire equipment	1 10
D. B. Smith, fire pumps	40 00
Hartley R. Walker, legal bill, Harris case	122 60
E. J. Taylor, cleaning town hall toilet	2 00
E. L. Lewis, fire equipment	55 80

Hobbs and Warren, poll tax books and blanks	$ 2 52	
Charles A. Fiske, gas and oil, Delco	3 23	
Cormier Garage, grease, oil, tail light, glass, truck	1 75	
Durnin Brothers, tax bills, etc.	6 40	
H. F. Davis Tractor Company, repair parts for tractor	47 02	
M. W. Carroll, cases 3250-3248	71 01	
Hobbs and Warren, assessors' blanks	87	
		$1000 00

Borrowed from Contingency Fund	$496.45	
Expended as follows:		
Glenn O. Ellis, gas, oil, grease, truck	$185 04	
Glenn O. Ellis, gas, oil, grease, tractor	22 70	
C. M. Ballou, express and transportation fire equipment	3 10	
Charles M. Ballou, rent garaging town truck	25 50	
Durnin Brothers, poll tax bills, notices	5 59	
Fitzgerald Book and Art Company, Columna book and ledger for treasurer and selectmen	10 15	
Charles Fiske, gas and oil, Delco	21 73	
Curtis E. Tucker, sealing scales	1 00	
Cormier Garage, supplies, truck	8 85	
Madison Paint Company, paint and cement for town hall and kitchen	50 31	
Frank E. Ballou, inspection tubercular stables	12 00	
E. L. Lewis, insurance policy library	33 00	
Gertrude Wilson, election clerk, September 16, 1930	3 00	

Anthony Stone, election clerk, September 16, 1930	$ 3 00
John Sandberg, election clerk, September 16, 1930	3 00
C. M. Ballou, election clerk, September 16, 1930	3 00
C. M. Ballou, election clerk, November 4, 1930	3 00
Gertrude Wilson, election clerk, November 4, 1930	3 00
John Sandberg, election clerk, November 4, 1930	3 00
Anthony Stone, election clerk, November 4, 1930	3 00
Lydia M. Ellis, election clerk, November 4, 1930	3 00
Town of Montague, taxes Johnson place	13 95
G. O. Ellis, kerosene for lanterns and brush	4 35
T. W. Whelpley, auto hire canvassing for representative	2 00
Theodore N. Wadell, certification notes 15 and 16	4 00
G. O. Ellis, freight and cartage paint for town hall and kitchen	3 47
F. W. Grew, housing tractor	9 37
T. W. Whelpley, administering oaths	6 00
Mildred A. Glidden, partial salary clerk for selectmen, board of health and board of public welfare	15 00
Charles A. Fiske, kerosene for hall	15
Ruth Champlin, care of hall	13 50

George Strong, partial payment, inspection slaughtered meat	$15 00	
Hales Electric Company, services of Delco plant in August	3 69	
		$496 45

HEDGE HOG BOUNTY

April 23rd to December 31st, 1930

Amount brought forward	$31 00	
C. J. Gale, 2	1 00	
J. M. Wilder, 1	50	
Edwin Austin, 3	1 50	
Ernest Taylor, 1	50	
Glenn Ellis, 1	50	
Warren Ellis, 2	1 00	
C. M. Ballou, 1	50	
Ray Clark, 2	1 00	
M. E. Whitney, 1	50	
Eugene Gale, 8	4 00	
Alfred S. Chapman, 2	1 00	
C. Whittemore, 1	50	
Walerie Wirth, Jr., 2	1 00	
Wallace Brown, 3	1 50	
Ralph Carey, 1	50	
Arthur Taylor, 2	1 00	
Carl Murray, 4	2 00	
Walter Clark, 1	50	
		$50 00

FIRE DEPARTMENT

April 23rd to December 31st, 1930

Amount brought forward	$40 35
Charles A. Fiske, Keith fire	1 00
O. D. Baker	5 00

George Wetherby, Rondeau fire	$4 00	
Ralph Carey, Rondeau fire	45	
		$50 80
Amount forward, R. R. fires	$ 6 10	
Town of Erving, R. R. fire	43 10	
		49 20
		$100 00

Borrowed from Contingency Fund $3.55

Expended as follows:

Ralph Carey, Rondeau fire	$3 55

Boston and Maine fires on which money has been returned:

Charles A. Fiske, R. R. fire May 7, 1930	$ 9 80	
O. D. Baker, R. R. fire May 7, 1930	21 60	
Charles A. Fiske, R. R. fire May 10, 1930	3 00	
Edwin Austin, R. R. fire May 10, 1930	1 00	
O. D. Baker, R. R. fire May 10, 1930	17 60	
		$53 00
Received from the Boston and Maine R. R. payment		$53 00

BRIDGES

Appropriation $400.00

April 23rd to December 31st, 1930

Wilford Davis	$26 75
David Locke	2 00
Clifton Reed	8 40
Glenn Ellis	4 50
Walter Oliver	4 50
Town of Wendell, truck	6 00

Fred A. Jennison	$ 8 70	
Charles H. Bean	4 00	
Charles H. Jennison	12 80	
Herbert Thompson	2 00	
F. W. Grew	1 60	
D. W. Field	5 50	
J. M. Wilder	6 40	
		$93 15

WORKMEN'S INSURANCE

Appropriation $250.00

April 23rd to December 31st, 1930

E. L. Lewis, insurance policy	$195 16

MEMORIAL DAY

Appropriation $50.00

April 23rd to December 31st, 1930

Rev. C. H. Smith, speaker and expenses	$10 00	
Herbert H. Streeter, supplies	12 47	
A. I. Karlson, supplies	3 42	
C. N. Harlow, flags	3 00	
Alice Austin, wreaths	6 50	
C. B. Bemis, ice cream	14 50	
		$49 89

LIBRARY

April 23rd to December 31st, 1930

Amount brought forward	$14 30	
M. E. Whitney, services as librarian and care of buildings	41 20	
M. E. Whitney, librarian's expenses	1 01	
		$56 51

TARVIA ON ROADS

Appropriation $1500.00

Allotment from state $1500.00

April 23rd to December 31st, 1930

Payrolls

No. 1	$197 10	
No. 2	53 40	
No. 3	24 60	
No. 5	51 95	
No. 4	157 00	
No. 1, Material	1428 39	
No. 6	74 90	
No. 2, Material	518 61	
No. 7	156 65	
No. 8	114 50	
No. 3, Material	212 97	
		$3000 07

Individual Accounts

Charles H. Jennison, superintendent	$ 78 12
C. M. Ballou and horse	6 50
Frank Ballou and truck	73 50
The Barrett Company, tarvia and freight	2169 97
Ray Clark	12 00
Glenn Ellis and truck	112 50
D. W. Field	37 70
Alvin Fiske and truck	91 88
Andrew Fox	14 40
A. H. Freeman and truck	20 00
Ralph Gilliland and truck	63 75
Lester Granger	6 40
E. R. Hutchinson	20 00
Joseph Kelley	8 00
Morton Oliver	35 70

Walter Oliver	$ 8 50	
John Sandberg	20 40	
Arthur Taylor	15 20	
E. J. Taylor	2 40	
Ernest Taylor	9 60	
Frank Taylor	2 40	
Warren Taylor, Jr.	7 40	
Herbert Thompson	8 00	
George Webster	3 20	
Town of Wendell, truck	42 75	
Edwin Wilder	46 60	
J. M. Wilder	37 80	
Alton Wilson	17 80	
Charles Wirth	12 80	
Frank York	14 80	
		$3000 07

SCHOOL NURSE

Appropriation $250.00

April 23rd to December 31st, 1930

Ellen C. Perkins, R. N., School nursing.		$250 00

COLLECTION OF TAXES

April 23rd, to December 31st, 1930

Amount brought forward	$50 00	
Elias Richardson, partial 1929 salary	50 00	
Elias Richardson, balance 1929 salary	50 00	
Elias Richardson, partial 1930 salary	50 00	
		$200 00

TREE WARDEN

April 23rd to December 31st, 1930

Amount brought forward	$2 70	
C. H. Jennison	6 50	
Elmer D. Joslin	6 00	

Fred Joslin	$ 4 00	
C. H. Bean	6 50	
E. R. Hutchinson	5 20	
Glenn Ellis and truck	12 00	
		$42 90

SUPPRESSION OF MOTHS

April 23rd to December 31st, 1930

Amount brought forward	$85 10	
George E. Mills, superintendent	25 60	
Arthur Glidden and team	33 60	
		$144 30

ELECTRIC LIGHTS AT WENDELL DEPOT

April 23rd to December 31st, 1930

Amount brought forward	$13 32	
Athol Gas and Electric Company, lights for April, May, June, July, August, September, October, November and December	39 96	
		$53 28

BOOKS FOR LIBRARY

April 23rd to December 31st, 1930

Amount brought forward	$ 2 50	
M. E. Whitney, McFadden's Publication, Cosmopolitan, Woman's Home Companion, American, Good Housekeeping, Child Life and McCall's magazines	15 50	
Chelsea News Company, Inc., books	17 97	
Campbell and Leunig, Inc., books	13 80	
		$49 77

OLD HOME DAY CELEBRATION

Appropriation $100.00

April 23rd to December 31st, 1930

J. S. Whitman, posters and cards	$11 25	
Francis E. Wetherby, supplies for sport division	3 75	
Mrs. Rachel Kelley, soloist and transportation	5 00	
Frank J. Lawler, speaker and transportation	25 00	
D. W. Field, sport prizes awarded	3 50	
A. E. Bargeron, orchestra music	20 00	
Edith Hartjens, supplies for decorating and entertainment committees	1 05	
Lydia M. Ellis, 29 lunches served to entertainers, sport division, etc.	10 10	
Laura M. Ballou, 30 suppers served to entertainers, sport division, orchestra, etc.	10 50	
C. M. Ballou, telephoning for speaker, etc.	2 10	
		$92 25

REFUNDS ON MOTOR EXCISE

April 23rd to December 31st, 1930

Amount brought forward	$1 12	
Ellen C. Jennison	21	
Glenn O. Ellis	1 20	
Ozro D. Baker	5 24	
Walter C. Oliver	73	
		$8 50

MAINTENANCE OF HIGHWAYS

April 23rd to December 31st, 1930

Amount brought forward	$796 68	
Payrolls		
No. 6	394 70	

No. 7	$515 30
No. 8	507 50
No. 9	390 30
No. 1, Material	175 48
No. 10	63 10
No. 11	179 20
No. 12	523 42
No. 13	67 70
No. 13A	217 28
No. 14	366 92
No. 15	295 05
No. 16	122 85
No. 2, Material, minus order 35	26 00
No. 17	43 20
No. 18	51 80
No. 19	148 20
No. 3, Material	96 72
No. 20	28 80
No. 21	108 80
No. 22	142 55
No. 23	156 35
No. 4, Material	192 00
No. 24	100 70
No. 25	201 15
No. 26	35 20
No. 27	45 20
No. 28	13 80
No. 29	89 40
No. 30	92 40
No. 5, Material	45 73
No. 31	92 40
No. 32	163 30
No. 33	150 10
No. 34	301 60

No. 35	$ 71 90	
No. 6, Material	127 35	
		$7200 13

Individual Accounts

Amount brought forward	$796 68	
Charles H. Jennison, superintendent, man and team	502 22	
Charles H. Jennison, gravel	15 00	
American Tar Company, tarite	42 35	
C. M. Ballou	1 60	
Frank E. Ballou and truck	677 60	
Frank E. Ballou, gravel	194 50	
Samuel Bartlett	20 40	
Charles H. Bean	58 00	
Elwin W. Canedy, gravel	1 20	
H. P. Champlin and team	36 00	
Alfred S. Chapman	20 00	
Ray Clark	72 00	
William Clark	12 00	
Mrs. Ann Cutter, gravel	4 00	
Wilford Davis	16 00	
Frank Day	9 00	
Peter Drozdowski	32 00	
Glenn Ellis and truck	804 25	
D. W. Field	137 20	
Andrew Fox	202 40	
Fred Fox	12 80	
Arthur Glidden	108 80	
Lester Granger	143 60	
Henry Haskins, gravel	6 50	
E. R. Hutchinson	90 40	
Fred Jennison	87 85	
Joseph Kelley	9 60	
William Lockwood	2 40	
Charles Morey	1 60	

New England Metal Culvert Company, culverts	$192 00	
Morton Oliver	229 20	
Walter C. Oliver	224 15	
Orange Hardware Company, supplies	30 68	
Joseph Perry	17 20	
Joseph Perry, gravel	36 40	
Horatio Powling	3 20	
Fred O. Prescott, gravel	51 50	
Clifton Reed	71 20	
Walter Reed	16 00	
John Sandberg	172 20	
Mrs. Joseph Satrowski, gravel	13 90	
Fred Stange	51 20	
A. J. Stone	11 50	
Arthur Taylor	178 60	
E. J. Taylor	34 40	
Ernest Taylor	98 40	
Frank Taylor	46 80	
Herbert Thompson	70 60	
G. W. Tyler, gravel	20 00	
Francis Van Rensselaer	15 20	
F. I. Webster and Company, supplies, stone boat, head, dynamite, etc.	39 25	
George Webster	157 60	
Town of Wendell, tractor	288 00	
Town of Wendell, truck	354 00	
George Wetherby	6 40	
Edwin Wilder	198 00	
J. M. Wilder	149 80	
Alton Wilson	38 40	
Charles Wirth	80 00	
Walerie Wirth	54 40	
William Woods, gravel	16 00	
Frank York	116 00	
		$7200 13

STATE IMPROVED ROAD

Appropriation $2000.00

Allotment, state $3000.00

Allotment, county $1000.00

April 23rd to December 31st, 1930

Payrolls

No. 1	$ 85 30	
No. 2	325 50	
No. 3	295 30	
No. 1, Material	166 35	
No. 4	416 40	
No. 5	374 40	
No. 6	391 00	
No. 7	460 00	
No. 8	476 00	
No. 9	415 85	
No. 10	313 50	
No. 13	311 85	
No. 12	258 05	
No. 2, Material	186 15	
No. 11	418 75	
No. 3, Material	50 00	
No. 14	176 80	
No. 15	165 40	
No. 16	371 65	
No. 3, Material	274 40	
No. 17	67 40	
		$6000 05

Individual Accounts

Charles H. Jennison, superintendent	$741 85
Frank E. Ballou and truck	886 55
Frank E. Ballou, gravel	187 10
Ray Clark	108 00
Glenn Ellis and truck	837 00
Daniel Field	208 20

Daniel Field, stone	$ 50 00	
Andrew Fox	193 60	
Arthur Glidden	19 20	
Henry Haskins, gravel	87 30	
Jesse Haskins	32 00	
E. R. Hutchinson	9 60	
J. Kelley	150 80	
Charles King	3 20	
William Lockwood	2 40	
Massachusetts Broken Stone Company, rental on compressor	135 00	
New England Metal Culvert Company, culverts	92 40	
Morton Oliver	303 00	
Walter Oliver	227 75	
Clifton Reed	102 40	
Walter Reed	44 80	
John Sandberg	200 00	
Arthur Taylor	164 00	
Ernest Taylor	151 20	
E. J. Taylor	31 60	
Herbert Thompson	9 60	
F. I. Webster and Company, material, dynamite, caps, etc.	125 10	
Town of Wendell, truck	411 00	
Town of Wendell, tractor	33 00	
Edwin Wilder	119 60	
J. M. Wilder	180 80	
Alton Wilson	12 80	
Frank York	139 20	
		$6000 05

WILD CAT BOUNTIES

(Refunded by County)

April 23rd to December 31st, 1930

George Strong, 3	$30 00

SALARIES AND EXPENSES OF OFFICERS

April 23rd to December 31st, 1930

Total brought forward	$ 94 20
Mildred A. Glidden, postage and telephoning for selectmen, board of health and board of public welfare	3 39
Durnin Brothers, stationery and envelopes, selectmen, board of health and board of public welfare	4 15
Alfred S. Chapman, partial salary selectman	50 00
C. M. Ballou, balance salary chairman of selectmen	115 00
Lewis B. Bowen, salary, selectman	75 00
C. M. Ballou, balance salary of chairman board of health and board of public welfare	65 00
Alfred S. Chapman, member board of health and board of public welfare, salary	25 00
Lewis B. Bowen, salary member board of health and board of public welfare	25 00
Durnin Brothers, stationery for tax collector	4 25
C. M. Ballou, chairman of assessors	30 00
Lewis B. Bowen, assessor	30 00
Mildred A. Glidden, assessor and clerk of assessors	75 00
C. M. Ballou, expenses for assessors	5 00
Mildred A. Glidden, postage for assessors	1 80
Elias Richardson, stamps tax collector	9 00
C. M. Ballou, expenses trip to Boston official business	10 00
C. M. Ballou, expenses case of soldiers' relief	10 00

Glenn O. Ellis, 1930 constable's salary	$ 20 00	
T. W. Whelpley, partial payment salary, town clerk	50 00	
T. W. Whelpley, partial payment expenses of town clerk	5 79	
Mildred A. Glidden, partial payment salary of treasurer	125 00	
Mildred A. Glidden, postage and telephoning for treasurer	10 17	
Durnin Brothers, stationery for treasurer	4 15	
Charles Fiske, salary forest warden	25 00	
C. M. Ballou, auto hire, postage, cash paid out, and telephoning for selectmen, board of health and board of public welfare	28 10	
		$900 00

CONTINGENCY FUND

Appropriation $500.00 from free cash in treasury
April 23rd to December 31st, 1930

Borrowed		
For Fire Department	$ 3 55	
(Fire Department lists expenditures)		
For Miscellaneous Expenses	496 45	
(Miscellaneous Department lists expenditures)		$500 00

CEMETERIES

Interest money of trust funds
April 23rd to December 31st, 1930

Expended in care of cemeteries and lots	$33 80

(See Cemetery Commissioners' Report for itemized expenditures)

UNPAID 1930 BILLS BY DEPARTMENTS

Miscellaneous	$229 84	
Salaries and Expenses of Officers	120 83	
Fire Department	28 00	
Hedge Hogs	7 50	
Board of Public Welfare	15 74	
Board of Health	46 20	
		$448 11

CASH ASSETS

Due from State Board of Public Welfare	$539 07
Uncollected 1930 Real Estate Taxes	401 16
Uncollected 1930 Polls	12 00
Uncollected 1930 Motor Excise Taxes	71 97

TRUST FUND BOOKS

Shelburne Falls Savings Bank	$1420 42
Crocker Institution for Savings	538 58
Greenfield Savings Bank	538 58
Athol Savings Bank	614 55
Orange Savings Bank	158 06
Franklin Savings Institution	112 30

GENERAL FUNDS

Orange National Bank, balance December 31st, 1930	$11879 73
Orange Savings Bank, library fund	410 32
Orange Savings Bank, surplus war bonus fund	268 37
Orange Savings Bank, school fund book No. 7730	187 68
Orange Savings Bank, school fund book No. 11057	1113 52

Cash in Treasurer's office	$3 98	
		$18270 29

OTHER RESOURCES

Cemetery Trust Funds		
Mary N. Phelps, bank book	$ 245 45	
Harrison W. Ballard, bank book	290 73	
W. H. Sawyer, bank book	109 38	
Mark Bullard, bank book	107 67	
Jane E. Williams, bank book	108 93	
Almon C. Locke, bank book	160 79	
Town Farm Timber lots	3000 00	
Liberty Bond	1000 00	
Watson Estate	25 00	
Phelps Wood lots	250 00	
Johnson Place, Montague	1000 00	
Tractor and Road Machinery	4000 00	
Webster lot	250 00	
Harris Property	1500 00	
Town Hall and land	3000 00	
Library and land	2500 00	
Center School House, land and tractor house	1700 00	
West and Mormon Hollow School Houses	1500 00	
		$20747 95

Respectfully submitted,

CHARLES M. BALLOU,
ALFRED S. CHAPMAN,
LEWIS B. BOWEN,
} Selectmen of Wendell.

Wendell, Mass., February 13th, 1931.

This is to certify that I have examined the books and report of the Selectmen of Wendell and find them correct.

MARION E. WHITNEY, Auditor.

CONTINUATION REPORT OF THE BOARD OF PUBLIC WELFARE

April 23rd to December 31st, 1930

Amount forwarded		$393 88
Aid rendered to		
Number 22	$194 00	
Number 1	39 00	
Number 2	255 00	
Number 3	55 85	
Number 5	78 00	
Number 6	7 00	
Number 7	140 68	
Number 8	26 00	
Number 9	85 47	
Number 10	58 00	
Number 11	8 00	
Number 12	125 00	
Number 13	25 00	
Number 14	40 00	
Number 16	8 00	
		1145 00
		$1538 88
Received from State 1929 bills	$328 00	
Due from State 1930 bills		539 07
Net expense Board of Public Welfare		$999 81

Respectfully submitted,

CHARLES M. BALLOU,
ALFRED S. CHAPMAN,
LEWIS B. BOWEN,
} Board of Public Welfare.

Wendell, Mass., February 13th, 1931.

This is to certify that I have examined the books and report of the Board of Public Welfare of Wendell and found them correct.

MARION E. WHITNEY, Auditor.

Report of the Board of Health

There have been no orders passed through for payment under this heading in 1930. One bill received after appropriation was expended.

Unpaid 1930 bills on hand..... $46 20

Respectfully submitted,

CHARLES M. BALLOU,
ALFRED S. CHAPMAN,
LEWIS B. BOWEN,
Board of Health.

Report of Cemetery Commissioners

April 23rd to December 31st, 1930

Interest drawn from trust funds expended as follows:

Edwin Wilder, Center	$ 6 00	
William Lockwood, Center	4 40	
John B. Quist, Center	11 40	
Charles H. Jennison, Locks Village	4 00	
Arthur Glidden, Center	3 20	
Edwin Wilder, Center	4 80	
		$33 80

TRUST FUND BOOK BALANCES DECEMBER 31ST, 1930

Mary N. Phelps, bank book	$245 45	
Harrison W. Ballard, bank book	290 73	
W. H. Sawyer, bank book	109 38	
Mark Bullard, bank book	107 67	
Jane E. Williams, bank book	108 93	
Almon C. Locke, bank book	160 79	
		$1022 95

Respectfully submitted,

CHARLES M. BALLOU,
JOHN B. QUIST,
CHARLES H. JENNISON,
Cemetery Commissioners.

Wendell, Mass., February 37, 1931.

This is to certify that I have examined the books and report of the Cemetery Commissioners and found them correct.

MARION WHITNEY, Auditor.

Report of Tax Collector for 1930

Warrants for Motor Vehicle Excise Taxes		$404 04
Paid to Treasurer to February 4, 1931	$329 56	
Abatements	30 58	
Cash on hand	4 00	
		364 14
Balance to be collected		$39 90
Warrant for Poll Taxes, 106 Polls		$212 00
Paid to Treasurer to February 4, 1931	$200 00	
		200 00
Balance to be collected		$12 00
Warrants for Property Taxes		$16411 26
Paid to Treasurer to February 4, 1931	$16035 99	
Abatements	43 85	
Cash on hand	6 97	
		16086 81
Balance to be collected		$324 45

In addition to above, paid to Treasurer to February 4, 1931, Interest on:

Property Taxes	$5 38

Excise Taxes	$1 64
Cash on hand	12

Respectfully submitted,

ELIAS RICHARDSON,

Collector of Taxes for the Town of
Wendell, Mass.

Wendell, Mass., February 16, 1931.

This is to certify that I have examined the books and report of Elias Richardson, Tax Collector, and find them correct.

MARION WHITNEY, Auditor.

Report of the Board of Assessors

Total number of polls assessed		106
Total number of persons, partnerships and corporations assessed		253
Number assessed on polls only		33
Number of horses assessed		59
Number of cows assessed		68
Number of sheep assessed		15
Number of neat cattle other than cows assessed		24
Number of swine assessed		14
Number of fowls assessed		574
Number of acres of land assessed		14991.2
Assessed value of personal estate	$425433 00	
Assessed vaue of real estate	633358 00	
Total valuation		$1058791 00
Tax on personal property	$6594 21	
Tax on real estate	9817 05	
		$16411 26
Tax on polls		212 00
Total amount raised by taxation		$16623 26
Motor excise taxes for 1930		$402 04

Respectfully submitted,

CHARLES M. BALLOU,
LEWIS B. BOWEN,
MILDRED A. GLIDDEN,
Assessors of Wendell.

Report of the Town Treasurer

RECEIPTS

January 1st to April 22nd, 1930

Balances—January 1st, 1930 (as per state audit)	
Orange National Bank, checking account	$6847 47
Orange Savings Bank, library	359 10
Orange Savings Bank, surplus war bonus	255 46
Orange Savings Bank, schools	1238 54
Orange National Bank, interest	43 08
Orange Savings Bank, interest library fund	10 15
County of Franklin, dog fund	76 51
Commonwealth of Massachusetts, temporary aid	328 00
James Kimball, court fines	10 00
Town of Wendell, tractor earnings	69 75
United States Treasury, Liberty Bond interest	21 25
School department, envelopes	50
Elias Richardson	
1929 Real Estate Taxes	124 68
1929 Poll Taxes	8 00
1929 Motor Excise Taxes	9 33
1929 Motor Excise Tax interest	25

1929 interest taxes	$ 3 03	
Real Estate Abatement	90	
Motor Excise Abatement	8 98	
Overage (see auditor's memo of April 23rd)	11 46	
		$9426 44

April 23rd, 1930, to December 31st, 1930

Total forward ($9426.44 minus overage as adjusted by auditor's memo of April 23rd 1930)	$9414 98	
Town of Wendell		
Use of Truck	813 75	
Use of Tractor	321 00	
License fees	4 00	
Refund Selectmen's order No. 82	10 00	
Balance 1929 rent of hall	6 50	
Refund painting money (as per auditor's instructions)	32 00	
Elias Richardson		
1929 Real Estate Taxes	172 92	
1929 Motor Excise Taxes	6 67	
1929 Poll Taxes	2 00	
1929 interest real estate and poll taxes	1 47	
1929 interest Real Estate Taxes	6 25	
Payment stopped check No. 8372	40	
Commonwealth of Massachusetts		
Income Tax 1929	182 00	
Compensation of animals and stables inspection	25 00	
Income Tax 1929	81 00	
Corporation Tax Public Service 1929	14	
Corporation Tax Business 1929	58 60	

Superintendent of Small Towns	$ 305 26
Reimbursement loss of taxes	402 15
Corporation Tax Public Service	96 96
Income Tax 1930	3360 00
Educational	610 00
Burial Indigent Soldiers	100 00
Corporation Tax Business	817 60
State Aid	24 00
Veterans' Exemption	1 84
Transportation of high school pupils	1285 90
Fire equipment	47 90
Tuition of children	177 46
Corporation Tax Public Service 1930	5972 26
Corporation Tax Business 1930	127 63
Maintenance of highways	4800 00
State Improved road	3000 00
Tarvia on roads (surfacing)	1500 00
Orange Savings Bank	
Note 14	4000 00
Note 15	2000 00
Note 16	2000 00
Town of Shutesbury, tuition of children	68 75
Town of Montague, one-half bridge bill	18 58
Town of Leverett, purchase of bridge plank	36 85
Elias Richardson	
1930 Polls	200 00
1930 Motor Excise Taxes	299 28
1930 Real Estate Taxes	15970 12
Durnin Brothers, refund (error on bill)	6 25
E. L. Lewis, refund (premium Workmen's Insurance policy)	22 11
Sealer of Weights and Measures, fees received	6 24
County of Franklin, wild cat bounties	30 00
Sale of hearse	5 00

M. E. Whitney, librarian, sale of books, magazines, fines, etc.	$ 7 91	
Cemetery Refunds		
Jane E. Williams, bank book	3 20	
W. H. Sawyer, bank book	5 80	
Almon C. Locke, bank book	8 00	
Harrison W. Ballard, bank book	11 40	
Mark Bullard, bank book	5 40	
Orange National Bank, interest checking account	42 94	
Orange Savings Bank, refund (1927 books as per state auditor)	4 50	
James R. Kimball, court fines	20 00	
Boston and Maine Railroad, fire bills	53 00	
Transfer of funds		
Shelburne Falls Bank, temporary loan	800 00	
County of Franklin, highways	1000 00	
Orange National Bank, interest liberty loan (This interest accumulated before bond was registered and has been held in bank for transfer until this year. Date of accumulation of interest March 11, 1921)	21 25	
Elias Richardson		
Interest 1930 Motor Excise Taxes	85	
Interest 1930 Real Estate Taxes	4 25	
Rent of Hall 1930	40 00	
United States Treasury, interest on Liberty Bond	21 25	
Orange Savings Bank		
Interest surplus war bonus fund	12 91	
Interest Library fund	10 92	
Interest School funds	62 66	
Total Receipts		$60567 06

PAYMENTS

January 1st, 1930, to April 22nd, 1930

School orders	$3458 99	
Selectmen's orders (No. 1 to No. 225)	2886 52	
Elias Richardson		
Abatement Motor Excise Taxes	8 98	
Abatement Real Estate Taxes	90	
Abatement Poll Taxes	6 00	
		$6361 39
Balances, April 22nd, 1930		
Orange National Bank, checking account	$1025 26	
Cash in Treasurer's office	100 03	
Orange Savings Bank		
Schools	1238 54	
Surplus War Bonus	255 46	
Library	445 76	
		3065 05
		$9426 44

April 23rd, 1930, to December 31st, 1930

Total payments brought forward	$ 6361 39	
Selectmen's orders (No. 226 to No. 1388)	19824 02	
School orders	5851 01	
Commonwealth of Massachusetts		
State Tax	980 00	
Auditing Municipal accounts	299 53	
Returns	1 00	
County of Franklin		
County Tax	2410 01	

Transfer of Funds		
Shelburne Falls Savings Bank (repayment of Temporary loan)	$800 00	
Transfer of Funds (Vote of Special Town Meeting)		
Greenfield Savings Bank	500 00	
Athol Savings Bank	500 00	
Crocker Institution for Savings	500 00	
Shelburne Falls Savings Bank	500 00	
Orange National Bank, refund order 1927 books	4 50	
Orange Savings Bank		
Note 14	4000 00	
Interest on Note 14	111 50	
Note 15	2000 00	
Interest on Note 15	42 00	
Note 16	2000 00	
Interest on Note 16	18 50	
		$46703 46
Balances, December 31st, 1930		
Orange National Bank, checking account	$11879 73	
Cash in Treasurer's office	3 98	
Orange Savings Bank		
School fund book No. 7730	187 68	
School fund book No. 11057	1113 52	
Surplus War Bonus fund	268 37	
Library fund	410 32	
		13863 60
Total Payments		$60567 06

Unpaid 1930 bills

Spooner Brothers, tin	$ 4 00
J. S. Whitman, voting lists	12 25

Cecil T. Bagnall and Company, order blanks	$ 5 84
Cormier Garage, supplies for truck	45 80
Frank E. Ballou, balance bill inspection slaughtered meat	1 00
M. W. Carroll, cases 3180, 3173	31 95
Stoddard, Ball and Bartlett, assessors' legal advice	8 00
T. W. Whelpley, recording births, deaths and marriages	8 00
Orange Hardware Company, glass, putty, etc.	2 05
George Strong, balance inspection slaughtered meat	5 00
H. F. Davis Tractor Company, supplies, tractor	18 25
Mildred A. Glidden, balance salary clerk for selectmen, board of health and board of public welfare	60 00
T. W. Whelpley, balance town clerk's salary	50 00
T. W. Whelpley, balance town clerk's expenses	10 83
Mildred A. Glidden, balance Treasurer's salary	25 00
Alfred S. Chapman, balance salary selectman	25 00
Curtis E. Tucker, sealer of weights and measures, salary	10 00
Town of Orange, fires at Wendell Depot	28 00
Orange Lumber Company, boards	27 70
Hedge Hogs	
Arthur Taylor	1 00
Warren Taylor	50
Ralph Carey	50
Wallace Brown	1 00

H. Powling	$ 2 00	
Lewis B. Bowen	50	
Ray Burnham	2 00	
Board of Public Welfare	15 74	
Ellen C. Perkins, dental supplies	46 20	
School Department (See their report for itemized account of unpaid bills)	529 20	
Total		$977 31

Respectfully submitted,

MILDRED A. GLIDDEN,
Town Treasurer.

This is to certify that I have examined the books and report of Mildred A. Glidden, Town Treasurer, and have found them correct.

MARION E. WHITNEY, Auditor.

Wendell, Mass., February 13th, 1931.

Town Clerk's Report

1930

SELECTMEN

	P. O. Address
Charles M. Ballou, Chairman	Wendell
Lewis B. Bowen	Wendell Depot
Alfred S. Chapman	Orange, R. F. D. 1

BOARD OF PUBLIC WELFARE

Charles M. Ballou	Wendell
Lewis B. Bowen	Wendell Depot
Alfred S. Chapman	Orange R. F. D. 1

TOWN CLERK

Tremaine W. Whelpley	Wendell

TOWN TREASURER

Mildred A. Glidden	Wendell Depot

TAX COLLECTOR

Elias Richardson	Wendell

AUDITOR

Marion E. Whitney	Wendell Depot

ASSESSORS

Mildred A. Glidden	Term expires 1931
Charles M. Ballou	Term expires 1932
Lewis B. Bowen	Term expires 1933

SCHOOL COMMITTEE

Ozro D. Baker	Term expires 1931
Frank E. Ballou	Term expires 1932
Edith F. Hartjens	Term expires 1933

CONSTABLE

Glenn O. Ellis	Wendell

CEMETERY COMMISSIONERS

John B. Quist	Term expires 1931
Charles M. Ballou	Term expires 1932
Charles H. Jennison	Term expires 1933

LIBRARY TRUSTEES

Charles M. Ballou	Term expires 1931
Frank E. Ballou, (appointed to fill vacancy)	Term expires 1931
Effie L. Bowen	Term expires 1933

TREE WARDEN

George E. Mills	Wendell

SURVEYORS OF WOOD, BARK AND LUMBER

Wilford H. Davis	Millers Falls
Charles H. Jennison	Wendell
Curtis E. Tucker	Wendell

FIELD DRIVERS

Glenn O. Ellis	Wendell
Henry P. Champlin	Wendell

FENCE VIEWERS

William H. Ballou	Wendell
George E. Mills	Wendell
Curtis E. Tucker	Wendell

APPOINTED OFFICERS

SUPERINTENDENT OF ROADS

Charles H. Jennison	Wendell

FOREST WARDEN

Charles A. Fiske	Wendell

INSPECTOR OF ANIMALS AND STABLES

Frank E. Ballou	Wendell

INSPECTORS OF SLAUGHTERED MEAT

Frank E. Ballou	Wendell
George A. Strong	Farley

MILK INSPECTOR

Frank E. Ballou	Wendell

TOWN WEIGHER

Glenn O. Ellis	Wendell

PUBLIC WEIGHER

Chauncey Turner	Farley

SEALER OF WEIGHTS AND MEASURES

Curtis E. Tucker	Wendell

SUPERINTENDENT OF MOTH WORK

George E. Mills	Wendell

SPECIAL POLICE OFFICERS

Ernest S. Putnam	Wendell Depot
Lydia M. Ellis (at New Era Hall)	Wendell
Ray H. Burnham	Wendell Depot

Town Clerk's Report

APPROPRIATIONS

Annual Town Meeting, March 3rd, 1930

Miscellaneous Expenses	$1000 00	
Salaries of Town Officers	900 00	
Fires	100 00	
Hedge Hog Bounty	50 00	
Board of Public Welfare	1000 00	
Highway Maintenance	2400 00	
Bridges	400 00	
Snow Removal	400 00	
Sanding Roads	100 00	
Schools, unpaid bills 1929	310 00	
Schools	9000 00	
State Improved Road	2000 00	
Memorial Day Services	50 00	
Support of Library	100 00	
School Nurse	250 00	
Bonding Town Officers	75 00	
Workingmen's Insurance Policy	250 00	
Tax Collector	200 00	
Tree Warden	50 00	
Suppression of Gypsy and Brown Tail Moths	150 00	
Electric Lights at Wendell Depot	60 00	
Motor Truck	1100 00	
Treating Road to Tarvia	1500 00	
Old Home Day	100 00	
Contingent Fund, from free cash in treasury	500 00	
Total		$22045 00

Appropriations Annual Town Meeting...	$22045 00
Special Town Meeting, August 29, 1930	
Repairs to Town's Lighting System.....	$100 00
Total Appropriations.....	$22145 00

Town Clerk's Report

VITAL STATISTICS FOR THE TOWN OF WENDELL FOR THE YEAR ENDING DECEMBER 31ST, 1930

BIRTHS REGISTERED

MARCH

Date	Name and Place of Birth	Parents
28	Richard Lorenzo Powling Wendell	Horatio H. Powling Cora F. (Scott) Powling

MAY

14	Nelson Joseph Bezio Wendell	Harold Francis Bezio Kathleen Margaret (Tipton) Bezio

JUNE

14	Henrietta Webster Wendell	George Albert Webster Delphine (Fox) Webster

AUGUST

13	Clarence Eugene Clark Montague	Frank H. Clark Grace (Hyde) Clark

SEPTEMBER

10	Bradford Wilson Pheland Wendell	Howard W. Pheland Doris H. (Hague) Pheland

NOVEMBER

18	Ronald Chester Austin Wendell	Edwin Dwight Austin Alice May (Lockwood) Austin

Comparison of births for the past five years:

1925	1926	1927	1928	1929
9	7	4	11	10

MARRIAGES REGISTERED

MAY

Date	Place	Names
2	Newton, Mass.	Frank Irving Edmunds and Jessie Marion Gilliland

AUGUST

15	Wendell	Ernest Ellsworth Taylor and Myrtle Jessie Farmer

SEPTEMBER

14	Wendell	Jack Ellsworth Wellines and Helen Agnes Peterson

Comparison of marriages for the past five years:

1925	1926	1927	1928	1929
5	3	4	3	2

DEATHS REGISTERED

JULY

Date	Name	Age			Disease
		Yrs.	Mos.	Days	
22	Jesse E. Locke	33	4	19	Accidental, struck by R. R. train

Comparison of deaths for the past five years:

1925	1926	1927	1928	1929
3	10	10	5	9

Any person noticing errors or omissions in the foregoing records will confer a favor by making it known to the Town Clerk at once, that he may make corrections on the town records. Any blanks needed for making return of births, marriages or deaths may be had by applying at the office.

JUROR DRAWN IN 1930

William H. Ballou — Farmer

Number of persons liable for military duty..... 51
Number of women over 21 years of age..... 89

Pool Table Licenses granted:
Mrs. Annie V. Childs, 1 table..... $2 00

Number of Dog Licenses issued:		
44 Males at $2.00	$88 00	
4 Females at $5.00	20 00	
16 Spayed at $2.00	32 00	
	$140 00	
Fees, 64 Licenses at 20c	12 80	
Paid County Treasurer		$127 20
Number of Sporting Licenses issued:		
53 Hunting and Fishing at $2.25	$119 25	
3 Trapping at $2.25	6 75	
2 Minor Trapping at 75c	1 50	
	$127 50	
Fees, 58 Licenses at 25c	14 50	
Paid Division of Fisheries and Game		$113 00

Respectfully,

TREMAINE W. WHELPLEY,

Town Clerk.

Wendell, Mass., January 9, 1931.

This is to certify that I have examined the books and report of Tremaine W. Whelpley, Town Clerk of Wendell, and found them correct.

MARION E. WHITNEY, Auditor.

Financial Report of the Wendell Free Public Library

RECEIPTS

Amount in bank January 1, 1930	$359 10	
Town appropriation March 3, 1930	100 00	
Dog Fund	76 51	
Interest received in February on money in bank	10 15	
Interest received in August on money in bank	10 92	
Received from Librarian, fines	4 56	
Received from Librarian, books sold	2 10	
Received from Librarian, pears sold	1 25	
		$564 59

EXPENDITURES

Librarian's salary	$ 52 00
Librarian's expenses	1 01
Care of library	3 50
Subscriptions to magazines (Junior Home $2.50, McFadden's Publications $3.00, Cosmopolitan $3.00)	8 50
Subscriptions to magazines (Women's Home Companion, American, Good Housekeeping)	5 50

Chelsea News Company, books	$ 17 97	
Child Life	3 00	
McCalls	1 00	
Campbells Leunig, books	13 80	
Refund on 1927 books (as per auditor)	4 50	
Reverted to Town Treasury, balance of appropriation	43 49	
Amount in Bank, January 1, 1931	410 32	
		$564 59

Respectfully submitted,

FRANK E. BALLOU,
CHARLES M. BALLOU,
EFFIE L. BOWEN,
} Trustees of Wendell Free Public Library.

Report of the Librarian

TO THE TRUSTEES OF WENDELL FREE LIBRARY:

The library was open every Saturday but three during the year.

We received one set of pictures from the Woman's Educational Association, entitled, Pictures by British Artists.

Mr. J. A. Holmes of Turners Falls presented the library with about 80 volumes.

Mrs. Fanny Newhall of Springfield also gave us some books and the army canteen, belt, and spurs worn by Mr. Newhall's father in the Civil War.

We also received several books for children from the state Library Commission.

The Commission also gave us the magazines, St. Nicholas, and National Geographic. We also added the magazine Your Home to our list.

The American Medical Association has presented us with a year's subscription to Hygeia for the coming year. There were several other small gifts.

We received $4.56 in fines during the year, and $2.10 for books and magazines.

There are some fines still due, also some magazines out which have not been paid for.

The largest day's circulation was 78.

The smallest day's circulation was 18.

Total circulation for the year was 1935.

Respectfully submitted,

MARION WHITNEY, Librarian.

The following books have been added during the year and will be ready for circulation as soon as catalogued:

Arizona Gold by E. Whitman Chambers; Hell Bent Harrison, A. T. Locke; Red Pearls, Merlin Moore Taylor; The White Rook, Hugh McNair Kahler; Marcia, Anne O'Hagan; Range Raiders, George C. Henderson; Whispering Canon, James Roberts; The Black Star, Johnston McCulley; Petals of Cathay, Joseph Montague; The Painted Stallion, George C. Henderson; Swamp Flower, Vivian Grey; The Great Radio Mystery, Chester K. Steele; The Mustang Herder, David Manning; Outlaws of Badger Hollow, G. W. Barrington; The House of Rogues, Christopher B. Booth; Don Gringo, William C. MacDonald; Judy the Torch, Arthur P. Hankins; The House of Carson, Arthur Mallory; The Awakening of Romola, Anne O'Hagan; Joan of the River, Beulah Poynter; Anne against the world, Victor Thorne; The Looted Bonanza, E. Whitman Chambers; The Incas Ransom, Gordon MacCreagh; The Cradle of the Deep, Joan Lowell; A Day of Pleasant Bread, David Grayson; Black Magic, Aaron Douglas; Harold the Hero of Kisington Town, Abbie Farwell Brown; Cape Coddities, Dennis and Marion Chatham; From Kaw Teepee to Capitol, Don C. Seitz; At the Back of the North Wind, George MacDonald; Billy Smith Exploring Ace, Noel Sainsbury, Jr.; The Legend of Calvin Coolidge, Cameron Rogers; The Magnificent Ambersons, Booth Tarkington; Alice Adams, Booth Tarkington; The Family Album, Arthur Baer; The Story of Jeanne Darc, E. M. Wilmot-Buxton; Guide Book to Childhood, Wm. Byron Forbush; Brier Patch Philosophy, William J. Long; Black Majesty, John W. Vandercook; Benjamin Franklin, Phillips Russell; Count Luckner, Lowell Thomas; Your Home Garden and Grounds, F. F. Rockwell; Mysteries of Black Valley, Arthur Mallory; The Cactus Kid, James Roberts; The Woman in Mauve, Georgette MacMillan; Wolf Country, Stanley Shaw; White Wolf's Feud, Hal Dunning; Born Wolf Dog, Kenneth Gilbert; Black Star's Return, Johnston McCulley; Who Killed William Drew, Harrington Strong; The Brand of Silence, Harrington Strong;

The Canyon of Conflict, George C. Shedd; The Man Who Married for Money, Victor Thorne; Black Star's Campaign, Johnston McCulley; Twenty Years After, Alexander Dumas; Twice Told Tales, Charles Dickens; Twice Taken, Charles W. Hall; Life of Francis Marion; Pushing Ahead; Resurrection, Leo Tolstoy; Daniel Deronda, George Eliot, vols. 1 and 2; Korean Sketches, James S. Gale; Oliver Twist, Charles Dickens; Adam Bede, George Eliot; Old Mortality, Sir Walter Scott; Scenes of Clerical Life, George Eliot; Great Expectations, Charles Dickens; Dreams, Olive Schreiner; The Yellow Mask, Wilkie Collins; Dombey and Son, Charles Dickens; Kate Carnegie, Ian Maclaren; Ten Nights in a Bar Room, T. S. Arthur; George Eliot's Poetry and Other Studies, Rose E. Cleveland; The Russian Advance, Albert J. Beveridge; Barnaby Rudge, Charles Dickens, vols. 1 and 2; The Story of an Untold Love, Paul J. Ford; The Last Cruise of the Saginaw, George H. Read; A Tragedy of Errors, Frank A. Munsey; The Virginians, William M. Thackeray; Chronicles of Count Antonio, Anthony Hope; Scottish Chiefs, Miss Jane Porter; People We Pass, Julian Ralph; Mollie Fancher, Abram H. Dailey; Hard Times, Charles Dickens; A Thousand Miles' Walk across South America, Nathaniel Bishop; Wealth against Commonwealth, Henry D. Lloyd; The Holy Roman Empire, James Bryce; Frederick the Great and His Court, Louisa Muhlbach; Wolfville, Alfred Henry Lewis; Felix Holt, George Eliot; David Copperfield the Younger, Charles Dickens; Old Curiosity Shop, Charles Dickens; Middlemarch, George Eliot, vols. 1 and 2; Christie Johnstone, Charles Reade; Steadfast, Rose Terry Cooke; With Edged Tools, Henry S. Merriman; A Humble Romance, Mary E. Wilkins; Prince of India, Lew Wallace, vols. 1 and 2; Pickwick Papers, Charles Dickens; Jinrikisha Days in Japan, Eliza R. Scidmore; Trelby, George Du Maurier; The Literary Reader, George R. Cathcart; The Twentieth Door, Charles M. Sheldon; Our Mutual Friend, Charles Dickens; Arthur Bonnecastle, J. G. Holland; The Pygmies, A De Quatrefages, translated by Frederick Starr; Toilers of the Sea, Victor Hugo; The Political Problem,

Albert Stickney; The Two Dianas, Alexander Dumas; A Moral Dilemma, Annie Thompson; A Fellow and His Wife, Blanche Willis; Howard and William Sharp; Jack Henderson Down South, Benjamin F. Cobb; Jack Henderson on Tipping, Benjamin F. Cobb; Jack Henderson on Experience, Benjamin F. Cobb; The New and True Religion, Charles Stebbins; The Book of Snobs, William M. Thackeray; Sevenoaks, J. G. Holland; Don Quixote, Miguel Saavendra; Asa Holmes or At the Cross Roads, Annie Fellows Johnson; Bitter-Sweet, J. G. Holland; The Scarlet Letter, Nathaniel Hawthorne; Life of John Sterling, Thomas Carlyle; Kathrina, J. G. Holland; Master and Man, Count Leo Tolstoy; A Social Departure, Sara J. Duncan; Wee Ones of Japan, Mac S. Bramhall; The Struggle for Immortality, Elizabeth Stuart Phelps; The Coming Race, Lord Lytton; The £1,000,000 Bank Note, Mark Twain; Vagabondia, Frances H. Burnett; The Master of the Magicians, Elizabeth S. Phelps and Herbert D. Ward; Silas Marner, George Eliot; Impressions of Theophrastus Such, George Eliot; Birds of Massachusetts and New England, vol. 3; Historical Markers Erected by Massachusetts Bay Tercentenary Commission; Pathways of the Puritans; The Red Priors Legacy, Alfred H. Bliss; Susanna and Tristram, Marjorie H. Allee; The Plucky Allens, Clara D. Pierson; Little Dog Toby, Rachel Field; Rusty Pete, Nina Nicol and Doris Fogler; The Magic Trail, Grace Moon; Pinocchio in America, Angelo Patri; Norma's Friends, Marguerite T. Geibel; Greek and Roman Mythology, William S. Fox; Loyal Mary Garland, Loretta Ellen Brady; Tuckaway House, Charlotte B. Jordan; Little Blacknose, Hildegarde Hoyt Swift; Abe Lincoln Grows Up, Carl Sandburg; New Found Tales, Joseph Bagan; The Massachusetts Voter, Frederick Cook; The Luck of Glenlorn, Edith B. Price; The Burgess Seashore Book for Children, Thornton W. Burgess; Tilly-Tod, Elizabeth Janet Gray; The Tuckaway Twins, Charlotte Jordan; Kangaroo-land, Capt. Kilroy Harris; Nanette of the Wooden Shoes, Esther Brann; Massachusetts on the Sea 1630-1930, Massachusetts Bay Colony Tercentenary Commission.

Report of the School Committee

FOR THE YEAR ENDING DECEMBER 31, 1930

SCHOOL COMMITTEE

OZRO D. BAKER	Term expires 1931
FRANK E. BALLOU, Chairman	Term expires 1932
EDITH F. HARTJENS, Secretary	Term expires 1933

SUPERINTENDENT

DAVID F. CARPENTER — Farley

Towns in Union: Erving, Leverett, Shutesbury and Wendell

SCHOOL NURSE

ELLEN C. PERKINS, R. N. — Orange

MUSIC SUPERVISOR

Myrtle MacKay — Orange

SCHOOL PHYSICIAN

FRANCIS E. JOHNSON, M. D. — Erving

ATTENDANCE OFFICER

DEPUTY M. W. CARROLL — Millers Falls

FINANCIAL STATEMENT

Orange Savings Bank, School Funds, January 1st, 1930	$1238 54
Interest on School funds, 1930	62 66

RECEIVED BY TOWN TREASURER AND PLACED IN GENERAL FUNDS

Town of Shutesbury, tuition of children	$ 68 75	
Commonwealth of Massachusetts, Superintendent of small towns	305 26	
Commonwealth of Massachusetts, Educational Aid	610 00	
Commonwealth of Massachusetts, transportation of High School students	1285 90	
Commonwealth of Massachusetts, tuition of children	177 46	
		$2447 37

AVAILABLE FUNDS

Town appropriation of March 3rd, 1930	$9000 00
For Unpaid Bills of 1929	310 00

ITEMIZED EXPENDITURE, 1930

SCHOOL BOARD

O. D. Baker, salary	$25 00	
Frank E. Ballou, salary	15 00	
Mary E. White, estate of, salary balance	10 00	
Edith Hartjens, transportation and office expense	4 28	
Town of Wendell, envelopes	50	
Mildred A. Glidden, clerk	10 00	
G. O. Ellis, moving safe	2 00	
		$ 66 78

SUPERINTENDENT

D. F. Carpenter, salary and traveling expenses	$473 68	
D. F. Carpenter, office expense, 1930	7 32	
		$481 00

MUSIC SUPERVISOR

Mrs. Fern Bacon	$100 00	
Mrs. Myrtle A. MacKay	67 50	
		$167 50

TEACHERS

Emma Grew	$1003 00	
Margaret Lawlor	551 75	
Mollie Stratton	355 52	
Ruth C. Thomas	973 99	
		$2884 26

TEXT BOOKS

American Education Press	$32 60
Arlo Publishing Company	1 86
E. E. Babb & Company	44 77
Ginn & Company	10 74
Harry Houston	5 31
Iroquois Publishing Company	10 30
J. B. Lippincott Company	4 50
MacMillan Company	9 36
Charles E. Merrill Company	4 16
A. N. Palmer Company	3 33
Rand MacNally and Company	7 25
F. C. Schirmer Music Company	5 51

L. W. Singer Company	$ 8 86	
Standard Book Company	2 25	
John C. Winston Company	26 89	
		$177 69

SUPPLIES

E. E. Babb & Co.	$18 14	
Columbian Test Service	3 45	
George F. Cram Company	4 00	
Dowling School Supply Company	5 70	
J. L. Hammett Company	58 97	
Public School Publishing Company	5 30	
World Book Company	1 98	
		$97 54

JANITORS AND CLEANING

Ruth Champlin	$84 50	
Doris Powling	16 50	
George Strong	46 95	
E. J. Taylor	2 00	
Lena Wirth	29 07	
		$179 02

FUEL

O. D. Baker	$98 00	
C. M. Ballou	70 00	
		$168 00

MISCELLANEOUS OPERATING

Andrews Paper Company	$7 50	
H. P. Chamberlin	2 70	

A. M. Cheney	$1 30	
Edith Hartjens	5 00	
Orange Hardware Company	5 10	
		$21 60

REPAIRS AND REPLACEMENT

Henry Champlin	$ 1 00	
Ray M. Clark	32 30	
Edith Hartjens	3 32	
H. C. MacDonald	2 75	
Orange Hardware Company	18 18	
Sears Roebuck and Company	4 47	
Spooner Brothers	11 62	
Fred Stange	1 00	
		$74 64

HEALTH

F. E. Johnson, M. D.	$32 00

ELEMENTARY SCHOOL TRANSPORTATION

Mrs. Charles Bean	$ 83 25	
Mrs. Rachel Hartney	140 40	
Mrs. Albert Merchant	559 00	
Mrs. Charles Mowry	79 75	
Walter C. Oliver	492 25	
		$1354 65

HIGH SCHOOL TRANSPORTATION

Thelma Bartlett	$ 79 20
Eleanor Bean	50 60
William Bowen	561 00
Viola Brown	146 00

Helen Ellis	$132 80	
Ora Gilliland	29 60	
Town of Hadley	19 52	
John Hinman	88 90	
Bertha Oliver	161 12	
Grace Powling	134 40	
Marguerite Richards	139 20	
Myrtle Taylor	55 00	
Winona Van Rensselaer	49 20	
Leon Wetherby	120 40	
Peter Wirth	133 36	
		$1900 30

ELEMENTARY SCHOOL TUITION

Town of New Salem	$167 03	
Town of Orange	223 49	
		$390 52

HIGH SCHOOL TUITION

Town of Athol, 1 pupil	$100 00	
Town of Hadley, 1 pupil	40 00	
Town of New Salem, 5 pupils	650 00	
Town of Orange, 4 pupils	524 50	
		$1314 50

SUMMARY

School Board	$ 66 78
Superintendent	481 00
Music Supervisor	167 50
Teachers	2884 26
Text Books	177 69
Supplies	97 54
Janitors and Cleaning	179 02

Fuel	$ 168 00	
Miscellaneous Operating	21 60	
Repairs and Replacement	74 64	
Health	32 00	
Elementary School Transportation	1354 65	
Elementary School Tuition	390 52	
High School Transportation	1900 30	
High School Tuition	1314 50	
		$9310 00

BILLS OF 1930 WHICH AS YET HAVE NOT BEEN PAID

Frank E. Ballou, salary of School Committee	$ 25 00
Ozro D. Baker, salary of School Committee	15 00
Edith F. Hartjens, salary of School Committee	50 00
Town of Orange, tuition 7 high school pupils	352 80
Mrs. Charles Morey, elementary transportation	3 00
Ruth Champlin, janitor	4 00
George Strong, janitor	1 75
Doris Powling, janitor	1 75
Bertha Oliver, high school transportation	11 00
Peter Wirth, high school transportation	4 80
Leon Wetherby, high school transportation	3 20
Eleanor Bean, high school transportation	6 80
Winona VanRenssalaer, high school transportation	6 00
Viola Brown, high school transportation	6 80
Helen Ellis, high school transportation	6 40
Grace Powling, high school transportation	7 20

Marguerite Richards, high school transportation	$7 20	
Myrtle Taylor, high school transportation	7 20	
Ora Gilliland, high school transportation	9 30	
		$529 20

Respectfully submitted,

FRANK E. BALLOU, Chairman
OZRO D. BAKER,
EDITH F. HARTJENS,
} School Committee.

Report of the Superintendent of Schools

TO THE SCHOOL COMMITTEE OF WENDELL:

The school year began in September with one change of teachers. Miss Margaret Lawlor left to take a position in her home town of Danvers, a change which was in effect a well deserved promotion. The West School is being acceptably taught by Miss Mollie Stratton of Millers Falls, a recent graduate of North Adams Normal School. We are also glad to welcome Mrs. Myrtle A. MacKay back as our supervisor of music.

One might discuss at length the very important daily work of our schools, yet there is little that is new and not much that would be of interest to the general public. The business of teaching has grown so complicated and technical that people generally can no longer take the time to understand the details. It is often said that school work is done very differently than in the past. This is partly true, for there have been great changes. These have come about mainly from a study of children. The old assumption was that children were grown-up people in miniature. They were taught the things which adults thought adults ought to know and as if they were mature in everything but size. The idea of childhood still affects much of our school work. For many years, however, children have been studied, the ways in which they differ from their elders noted, and the ways in which qualities of mature life begin and grow observed. This has brought great and beneficial changes in methods of

teaching. On the other hand there have always been good teachers, and much that is done in school has the sanction of time.

From the rather hasty study of the needs of 1931, the school board should have at their command nearly or quite $10,000. It should be clearly understood by the voters that the increase is almost wholly needed for high school transportation and tuition. High school tuition is entirely beyond our control. Some economy in transportation might be effective if it were possible to employ one person to carry several students rather than paying them individually. This is being partially done with those attending Orange High School. For the local schools there should be little or no increase in cost, unless circumstances compel increased cost of local transportation. One thing we would like very much to do, that is, at least make a beginning on better equipment for the schools, new seats being the first and largest item. We hope these can be provided for at least one school very soon.

With much appreciation for the kindness and courtesy which has made working in Wendell so pleasant, this report is respectfully submitted.

D. F. CARPENTER.

STATISTICS, YEAR ENDING JUNE, 1930

School	Teacher	Enrollment	Av. Mem.	Av. Att.	Tardy Marks
Center	Emma Grew	28	28.2	26.2	69
West	Margaret Lawlor	21	15	13.2	18
Northwest	Ruth Thomas	18	16.3	15.0	5
		67	59.5	54.4	92

Number of schools	3
Number of weeks	36
Number of days	175

GRADUATES JUNE, 1930

Ora Gilliland
Alice Oliver
Gilbert Farmer
Margaret Robinson
Lena Wirth
Myrtle Taylor
Winona Van Rensselaer

REGISTRATION AND DISTRIBUTION OF MINORS

October 1, 1930

	5-7	7-14	14-16
Boys	3	26	4
Girls	15	28	12
	18	54	16
In School	5	54	15
Not in School	13	0	1
	18	54	16

PERFECT ATTENDANCE

September - December

Jane Newman
Charlotte Robinson
Genevieve Robinson
Genevieve Powling
Doris Powling

All the Year

Lillian Carey

IN HIGH SCHOOL OCTOBER 1, 1930

Orange

Viola Brown
Genevieve Robinson
Marvis Thompson
Alice Oliver
Bessie Sears
Elizabeth Brown
Helen Ellis

Hadley

Ora Gilliland

New Salem

Elinor Bean
Leon Wetherby
Marguerite Richards
Peter Wirth
Winona Van Rensselaer
Myrtle Taylor
Grace Powling

Report of the School Nurse

Orange, Mass., December 31, 1930.

MR. D. F. CARPENTER, Superintendent of Schools
Millers Fall, Mass.

Dear Sir:

The following is the report of the school nursing in the year of 1930 for the town of Wendell.

The regular physical examination of the school children was made by the school physician, Dr. Johnson, assisted by the school nurse on October 3rd, 1930.

Number of children examined	55
Number of children without defects	15

The following defects were noted:

Teeth	23
Posture	18
Malnutrition	15
Throat and nose	8
Glands	4
Skin	3
Lungs	2
Vision	2
Hearing	1
Orthopedic	1

Physical corrections made since June 1930 are the following:

Teeth	23
Lungs (improved)	3
Throat and nose	1
Skin	1

During the past year the nurse has endeavored to have the teachers co-operate with her in the attempt to make nutrition the main project in this year's health teaching. This has been brought about in several ways. Careful growth charts of all the children and monthly weight records are to be kept. Hot lunches are being served throughout the cold months by the "hot jar" method, *i.e.* a large pan of water is placed on the stove where the children may heat up their own jars of food. This is being done satisfactorily in one school. In another school the 4-H club is serving a hot lunch once a week.

At the school dental Clinic held in July, 20 children were treated.

At the pre-school clinic 27 children were examined: 14 were new and 11 were "repeats" and two entered the school in the Fall. This year the clinic met in the Town Hall in the morning to take care of the Hill and the West section. In the afternoon we met at a private home in Mormon Hollow. Eight children were examined in the Hollow. This method seemed to help out some of our transportation difficulties.

Two girls were sent to the Greenfield Health Camp for three weeks.

Respectfully submitted,

ELLEN C. PERKINS, R. N.

School and Franklin County
Red Cross Public Health Nurse.

Report of Supervisor of Music

My dear Mr. Carpenter:

Since I have only worked in Wendell four months, I have not a great deal to report as yet for Music.

We have, however, given an entertainment, by which we have earned a Victrola for the Mormon Hollow school.

With so much use of the Victrola as is made now days, it is really a necessary part of school materials. We shall hope to have one at West school before the year is over.

There are good voices in the Wendell schools, and it is a good thing to get all the children together at times.

Yours truly,

MYRTLE MacKAY.

Report of Director of Accounts

REPORT OF AN AUDIT OF THE ACCOUNTS OF
THE TOWN OF WENDELL

For the Period from July 6, 1927 to April 22, 1930

Made in Accordance with the Provisions of Chapter 44,
General Laws

THE COMONWEALTH OF MASSACHUSETTS
Department of Corporations and Taxation
Division of Accounts

State House, Boston, July 17, 1930.

TO THE BOARD OF SELECTMEN
Mr. Charles M. Ballou, Chairman
Wendell, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Wendell for the period from July 6, 1927, to April 22, 1930, made in accordance with the provisions of Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this Division.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

TNW:AMR

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you I have made an audit of the accounts of the town of Wendell for the period from July 6, 1927, the date of the previous audit, to April 22, 1930, and submit the following report thereon:

The financial transactions as recorded on the books of the several departments collecting money for the town were examined and checked.

The books and accounts of the treasurer were examined and checked in detail. The receipts were compared with the records in the departments collecting money for the town and with the other sources from which money was paid into the town treasury. The payments authorized by orders of the selectmen were verified by a comparison with such orders, and payments made without order were verified by an inspection of cancelled checks and receipted vouchers on file. In regard to the making of payments without orders from the selectmen, attention is again called to Section 52, Chapter 41, General Laws, which reads in part, as follows:

> . . . . . The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal;

and the treasurer shall not pay any claim or bill so disallowed.....

The cash book addition was proved, the cash on hand was verified by an actual count, and the bank balances were proved with a statement received from the bank and by a personal inspection of the bank books of savings deposits. The cash balance referred to as the School Fund is a balance of the proceeds from the sale of timber from wood lots given the town on the condition that the money received from timber sold on said land should be used toward the support of the common schools: the so-called Library Fund is a balance of library fines received and of the dog fund which is appropriated for the library, the unexpended balance being carried forward; the Surplus War Bonus Fund is the amount which the town received under the provisions of Chapter 480, Acts of 1924, this act providing that the town may appropriate the money so received for any purpose for which the town may incur debt or for the payment of debt.

Prior to 1918 the town treasurer set aside certain amounts from the general cash by depositing such amounts in savings banks. Although there is no vote of the town on record showing that these sums were set aside for a specific purpose, it appears that the amounts thus set aside, which amounted to $4,177.18 at the time of the audit in 1927, were considered by the town as being a part from the general cash as indicated when the town voted in 1918 that $2,000 of the sum deposited in savings accounts should be invested in Liberty Bonds and in the same year voted that the savings accounts could be used by the treasurer to pay town bills rather than to borrow money in anticipation of taxes. The vote which authorized the use of the money, however, required that the amounts withdrawn from the savings banks and spent should be re-deposited in the savings accounts at the end of the year.

In 1928, the Liberty Bonds in which the $2,000 had been invested matured, and the amount received was deposited in the general cash account and expended. As previous votes of the town indicate that money used to purchase Liberty Bonds could

not be used without a vote of the town, the $2,000 has been set up on the balance sheet as due the investment fund, and it is recommended that the town take action to determine what disposition shall be made of this money.

The appropriations voted by the town were listed from the town clerk's record of town meetings, and a comparison which was made with the aggregate amount expended from each appropriation showed overdrawn accounts amounting to $1,107.77 in 1927, $405.01 in 1928, and $628.84 in 1929.

Attention is again called to the provisions of Section 31, Chapter 44, General Laws, as well as to Section 62 of said chapter, which read as follows:

> No department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a vote of two-thirds of the selectmen.
>
> Any city, town or district officer who knowingly violates, or authorizes or directs any official or employee to violate, any provision of this chapter, or any other provision of general law relating to the incurring of liability or expenditure of public funds on account of any city, town or district, or any provision of special law relating to the incurring of liability or expenditure of public funds as aforesaid, shall, except as otherwise provided, be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both; and the mayor, selectmen, prudential committee, or commissioners, shall, and five taxpayers may, report such violation to the district attorney who shall investigate and prosecute the same.

In 1930 the town voted appropriations in greater detail than in previous years, and it is believed that this will have a

tendency to reduce expenditures in excess of appropriations, as the overdrafts incurred in the years referred to were largely overdrafts of the appropriation made for "town debts and charges," little or no consideration apparently having been given to the probable expenditures from such an appropriation.

In several cases it was found that the town treasurer, having received an order from the selectmen, turned the entire amount appropriated for specific purposes over to individuals or committees, by whom the money was expended; and that, in some of the cases at least, no detailed record of expenditures or evidence of payment was retained. For instance, appropriations were made for an old-home day celebration in 1928 and 1929 and for painting town buildings in 1929, being turned over to individuals, as stated, and the unexpended balances being retained by them and used for purposes other than those specified by the town when the appropriation was voted. The expenditures by individuals were checked where there was an available record, and it was found that a balance of $32 of the appropriation for painting town buildings in 1929 is on hand, having been deposited in a special bank account by the individual who received the appropriation. This balance should be returned to the town treasury. In this connection attention is called to Section 35, Chapter 41, General Laws, which reads, in part, as follows:

> The town treasurer.....shall receive and take charge of all money belonging to the town, and pay over and account for the same according to the order of the town or of its authorized officers. No other person shall pay any bill of any department.

The above practice also permits bills to be paid without being approved by the selectmen, as required by Section 52 of said Chapter 41, which reads, in part, as follows:

> .....The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and

> may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file the reasons for the refusal; and the treasurer shall pay any claim or bill so disallowed.

A single member of the Board of Selectmen has signed the names of other members of the board to orders authorizing the treasurer to pay out the town's money. The member who has signed orders for the board stated that when he has done this, it has been with the written authority of the member whose name was signed in his absence, but even written authority cannot make it legal for one selectman to sign the name of another in his official capacity. The practice is one which should be discontinued as it allows the payment of bills approved by but a single selectman, which does not comply with the provisions of Section 52, Chapter 41, General Laws, as quoted above.

It was noted that the town paid $50 in 1928 to a selectman for land on which a town hall kitchen was built by the town. No deed to the property purchased could be located and inquiry revealed the fact that no deed has ever been given the town for this land. No payment should have been made until a proper deed was delivered to the town, and the payment made should be refunded or a deed to the property given to the town without delay.

In 1928 the selectmen signed a personal note for $2,000 and deposited the amount received in the bank to the town's credit. Later the note was paid by the town. The selectmen have no authority to sign a note except such note as may be certified to by the Director of Accounts, as required by Section 24, Chapter 44, General Laws.

A member of the Board of Selectmen rents the town hall for the purposes of holding public dances. Payments for the use of the hall are not made promptly and no record is available to

show the number of times the hall is used for this purpose except the record of the selectmen by whom the hall is hired. The stated charge for the use of the hall is $1.50 to the town and $1 to the local Grange for the use of the piano, which the Grange purchased in conjunction with the town. Several requests were made of the selectman for a record of the number of dances held before the requested information was received. At the time the statement was received, there was also submitted a receipt from the town treasurer for the payment of the amount shown by the statement to be due through 1929.

The amount to be charged for rent of the town hall for private purposes should be fixed by vote of the full Board of Selectmen, and necessary arrangements should be made for keeping a record of the use of the hall by some other than the person who hires the building. Payments for the use of the hall should be made promptly to the town treasurer.

The computation of the tax levy by the assessors in 1927, 1928, and 1929 was listed and checked. It was found that in 1929 the amount estimated by the assessors to be received from other sources than taxation was $6,467.42 in excess of the amount actually received. This loss was caused by a reorganization of a power company which formerly paid taxes as a domestic corporation but which, in 1929, became a foreign corporation. The loss of revenue from this source and the sizable overdrafts which the town has incurred during the past three years reduced the surplus revenue of the town from $8,230.50 in 1927, the time of the previous audit, to $3,596.38, as shown by the balance sheet of the town appended to the present report.

The books and accounts of the collector were examined and checked. The 1927 taxes outstanding at the time of the previous examination were audited, and the commitment lists for 1928 and 1929, including motor vehicle excise taxes, were added and found to agree with the warrants of the assessors committing the taxes for collection. The collections were checked and verified by a comparison with the payments to the treasurer, the abatements were verified by checking with the assessors' records of

abatements granted, and the outstanding accounts were listed and proved. A further verification of the outstanding accounts were listed and proved. A further verification of the outstanding accounts was obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received, I am satisfied that the accounts, as listed, are correct. The collector's cash on hand was verified by an actual count.

The financial accounts of the town clerk were examined and checked. The receipts from dog and sporting licenses were verified by being compared with the record of licenses granted. The payments to the county treasurer and the Division of Fisheries and Game, respectively, were verified, as was the cash on hand. The surety bonds of the town clerk, treasurer and collector for the faithful performance of their duties were examined and found to be in proper form.

Attention is again called to Section 108, Chapter 41, General Laws, which requires that the salaries of all elected town officers shall be fixed by vote of the town.

The savings deposits and securities representing the investments of the trust funds were listed and verified by a personal inspection. The income was proved and the payments were verified.

The accounts were analyzed from the town reports and work sheets, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on April 22, 1930.

In addition to the balance sheet, there are also appended to this report summary tables showing a reconciliation of the treasurer's cash, of the tax accounts and cash accounts, as well as tables showing the trust and investment fund transactions.

For the co-operation rendered by all town officers during

the course of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

EDW. H. FENTON,
Chief Accountant

EHF:AMR

EXPLANATORY STATEMENT

In regard to the statement by the Auditor that a member of the Board of Selectmen rents the Town Hall for the purpose of holding public dances, I want to say that I always made reports of the dances that were held in the Town Hall by me, to the Treasurer, whoever he or she might be at that time. That two treasurers had died and after their deaths it was found that they did not keep the record which I gave them, and the fact that no records were found was no fault of mine, and was not because of any failure on my part to give the report required.

When no records were found the Auditor asked me for a record. (I, having moved in the meantime), my diary in which I kept the records was misplaced, and it took me some time to find it, but as soon as I found it I gave a copy of it to the Auditor.

All recommendations made by the Auditor have been complied with, and acted upon at the last special Town meeting, and in the future his recommendations will be strictly complied with.

CHARLES M. BALLOU,
Chairman Board of Selectmen.

RECONCILIATION OF TREASURER'S CASH

Balance July 6, 1927, per previous audit:			
General	$1402 06		
School	438 96		
Library	297 38		
Surplus War Bonus Fund	225 81		
School Fund-Bonds	1000 00		
		$3364 21	
Receipts July 6 to December 31, 1927:			
Per town report	$29917 39		
Omitted from town report:			
Interest on deposits:			
Library Fund	7 03		
School Fund	10 61		
Surplus War Bonus Fund	5 63		
		$29940 66	
Adjustment of bank deposits reported as cash payments:			
Library Fund	$12 86		
School Fund	21 25		
		34 11	
			$33338 98
Payments July 6 to December 31, 1927:			
Per selectmen's orders	$13915 42		
Without orders	9141 83		
Error in school orders	10 00		
		$23067 25	
Adjustment of bank withdrawals reported as cash receipts:			
Library Fund		$49 18	

Balance December 31, 1927:			
General	$8252 20		
School	1470 82		
Library	268 09		
Surplus War Bonus Fund	231 44		
		10222 55	
			$33338 98
Balance January 1, 1928:			
General	$8252 20		
School	1470 82		
Library	268 09		
Surplus War Bonus Fund	231 44		
		$10222 55	
Receipts 1928, per town report		39913 53	
Adjustment of bank deposits reported as cash payments:			
Library Fund	$ 147 19		
School Fund	1388 10		
		1535 29	
			$51671 37
Payments 1928, per town report		$37137 68	
Adjustment of bank withdrawals reported as cash receipts:			
Library	$ 50 96		
School	345 57		
		396 53	
Balance December 31, 1928:			
General	$12385 69		
School	1191 33		
Library	328 70		
Surplus War Bonus Fund	231 44		
		$14137 16	
			$51671 37

Balance January 1, 1929:			
General	$12385 69		
School	1191 33		
Library	328 70		
Surplus War Bonus Fund	231 44		
		$14137 16	
Receipts 1929:			
Per town report	$30669 31		
Error in entering receipts—interest library fund	17 79		
		30687 10	
			$44824 26
Payments 1929		$36009 95	
Adjustments:			
Protested check, redeposited, entered as receipt	$ 3 00		
Library fund withdrawal, entered as receipt	53 87		
Income on investment fund added to fund	56 87		
		113 74	
Balance December 31, 1929:			
General	$6847 47		
School	1238 54		
Library	359 10		
Surplus War Bonus Fund	255 46		
		8700 57	
			$44824 26
Balance January 1, 1930:			
General	$6847 47		
School	1238 54		
Library	359 10		
Surplus War Bonus Fund	255 46		
		$8700 57	

Receipts January 1 to April 22, 1930, per cash book		$714 41	
Cash overage		11 46	
			$9426 44
Payments, January 1 to April 22, 1930:			
Selectmen's orders	$2886 52		
School orders	3458 99		
Without orders	15 88		
		$6361 39	
Balance April 22, 1930:			
General:			
Orange National Bank	$1025 26		
Cash in office, verified	100 03		
		$1125 29	
School—Orange Savings Bank:			
Book No. 7730	$ 178 65		
Book No. 11057	1059 89		
		$1238 54	
Library—Orange Savings Bank, Book No. 330		$445 76	
Surplus War Bonus Fund —Orange Savings Bank Book No. 4503	$255 46		
		$3065 05	
			$9426 44

ORANGE NATIONAL BANK

Balance April 22, 1930, per statement			$2856 91
Balance April 22, 1930, per check book		$1025 26	
Outstanding checks April 22, 1930, per list		1831 65	
			$2856 91

TAXES—1926

Cash on hand July 6, 1927, per previous audit	$ 7 00	
Outstanding July 6, 1927, per previous audit	38 70	
		$45 70
Payments to treasurer July 6 to December 31, 1927		$45 70

TAXES—1927

Commitment per warrant	$8981 79	
Additional commitment	7 58	
		$8989 37
Payments to treasurer:		
1927	$8853 18	
1928	136 19	
		$8989 37

TAXES—1928

Commitment per warrant	$10308 28	
Additional commitment	8 40	
		$10316 68
Payments to treasurer:		
1928	$10167 16	
1929	149 52	
		$10316 68

TAXES—1929

Commitment per warrant	$9533 19	
Additional commitment	86 70	
		$9619 89
Payments to treasurer	$9308 99	
Outstanding December 31, 1929	310 90	
		$9619 89

Outstanding January 1, 1930		$310 90
Payments to treasurer January 1 to April 22, 1930	$133 58	
Outstanding April 22, 1930, per list	165 32	
Cash on hand April 22, 1930 (verified)	12 00	
		$310 90

MOTOR VEHICLE EXCISE TAXES—1929

Commitments per warrants	$341 48	
Abatements after payment, refunded	8 80	
		$350 28
Payments to treasurer	$317 61	
Abatements	8 80	
Outstanding December 31, 1929	23 87	
		$350 28
Outstanding January 1, 1930	$23 87	
Additional commitment	1 11	
Abatements after payment, refunded	1 12	
		$26 10
Payments to treasurer January 1 to April 22, 1930	$18 31	
Abatements January 1 to April 22, 1930	1 12	
Outstanding April 22, 1930, per list	6 67	
		$26 10

MOTOR VEHICLE EXCISE TAXES—1930

Commitment per warrant		$229 14
Outstanding April 22, 1930, per list	$224 79	
Cash on hand April 22, 1930 (verified)	4 35	
		$229 14

INTEREST ON TAXES

Collections:			
July 8 to December 31, 1927:			
Levy of 1926	$2 25		
Levy of 1927	2 42		
		$ 4 67	
1928:			
Levy of 1927	$7 09		
Levy of 1928	4 04		
		11 13	
1929:			
Levy of 1928	$7 82		
Levy of 1929	2 12		
Motor vehicle excise taxes 1929	28		
		10 22	
January 1 to April 22, 1930:			
Levy of 1929	$5 17		
Motor vehicle excise taxes 1929	65		
		5 82	
			$31 84
Payments to treasurer:			
July 8 to December 31, 1927:			
Levy of 1926	$2 25		
Levy of 1927	6 18		
		$ 8 43	
1928:			
Levy of 1927	$3 33		
Levy of 1928	7 84		
		11 17	

1929:			
Levy of 1928	$4 02		
Levy of 1929	3 88		
Motor vehicle excise taxes 1929	68		
		$8 58	
January 1 to April 22, 1930:			
Levy of 1929	$3 03		
Motor vehicle excise taxes 1929	25		
		3 28	
Cash on hand April 22, 1930, on 1929 levy (verified),		$31 46 38	
			$31 84

HUNTING AND FISHING LICENSES

Licenses issued 1929		
52 Resident citizens' sporting at $2.25	$117 00	
2 Resident citizens' trapping at $2.25	4 50	
2 Minor trappers' at $0.75	1 50	
		$123 00
Payments to Division of Fisheries and game	$109 00	
Fees retained by town clerk	14 00	
		$123 00
Licenses issued January 1 to April 22, 1930:		
19 Resident citizens' sporting at $2.25	$42 75	
2 Resident citizens' trapping at $2.25	4 50	
1 Minor trapper's at $0.75	75	
		$48 00

Payments to Division of Fisheries and Game		$30 50	
Fees retained by town clerk (January licenses)		4 00	
Cash on hand April 22, 1930 (verified)		13 50	
			$48 00

DOG LICENSES

Cash on hand July 8, 1927, per previous audit		$9 00	
Licenses issued July 8 to December 31, 1927:			
14 Males at $2.00	$28 00		
1 Spayed Female at $2.00	2 00		
3 Females at $5.00	15 00		
		45 00	
			$54 00
Payments to county treasurer		$50 40	
Fees retained by town clerk,		3 60	
			$54 00
Licenses issued 1928:			
49 Males at $2.00		$98 00	
17 Spayed Females at $2.00		34 00	
7 Females at $5.00		35 00	
			$167 00
Payments to county treasurer		$152 40	
Fees retained by town clerk, 73 at 20c		14 60	
			$167 00
Licenses issued 1929:			
48 Males at $2.00		$96 00	
21 Spayed Females at $2.00		42 00	
5 Females at $5.00		25 00	
			$163 00

Payments to county treasurer	$148 20	
Fees retained by town clerk, 74 at 20c	14 80	
		$163 00

Licenses issued January 1 to April 22, 1930:		
18 Males at $2.00	$36 00	
8 Spayed Females at $2.00	16 00	
3 Females at $5.00	15 00	
		$67 00
Cash on hand April 22, 1930 (verified)		$67 00

SELECTMEN'S LICENSES

Licenses issued July 8 to December 31, 1927:		
1 Peddler's at $3.00		$3 00
Payments to treasurer		$3 00
Licenses issued 1928:		
2 Pool at $2.00	$4 00	
1 Peddler's at $3.00	3 00	
		$7 00
Payments to treasurer		$7 00
Licenses issued 1929:		
2 Pool at $2.00		$4 00
Payments to treasurer		$4 00

SEALER OF WEIGHTS AND MEASURES

Cash on hand July 8, 1927, per previous audit	$2 54	
Fees July 8 to December 31, 1927	4 42	
		$6 96

Payments to treasurer July 8 to December 31, 1927		$6 96
Fees 1928	$6 96	
Overpayment to treasurer	02	
		$6 98
Payments to treasurer 1928		$6 98
Fees 1929		$6 63
Payments to treasurer 1929	$6 54	
Overpayment to treasurer 1928	02	
Cash variation	07	
		$6 63

LIBRARY

Cash on hand July 12, 1927, per previous audit	$8 72	
Fines July 12 to December 31, 1927	2 24	
Sales January 12 to December 31, 1927	2 53	
		$13 49
Payments to treasurer January 12 to December 31, 1927	$12 86	
Expenditures for postage and express	63	
		$13 49

Fines:

1928	$5 87	
1929	4 62	
January 1 to May 5, 1930	96	
		$11 45

Sales:			
1928	$4 95		
1929	2 20		
January 1 to May 5, 1930	1 50		
		$8 65	
Overpayment to librarian on expense account, refunded		1 85	
			$21 95
Payments to treasurer:			
1928	$10 82		
1929	8 67		
		$19 49	
Cash on hand May 5, 1930 (verified)		2 46	
			$21 95

SCHOOL FUND

	Appraised Value Real Estate	Total
On hand July 6, 1927, per previous audit	$300 00	$300 00
On hand at end of year 1927	$250 00	$250 00
On hand at end of year 1928	$250 00	$250 00
On hand at end of year 1929	$250 00	$250 00
On hand April 22, 1930	$250 00	$250 00

TOWN FARM SALE OF TIMBER INVESTMENT FUND

	Cash	Securities Par value	Savings Deposits	Total
On hand July 6, 1927, per previous audit		$3000 00	$1177 18	$4177 18
On hand at end of year 1927		$3000 00	$1228 31	$4228 31
On hand at end of year 1928	*$2000 00	$1000 00	$1289 01	$4289 01
On hand at end of year 1929	*$2000 00	$1000 00	$1345 88	$4345 88
On hand April 22, 1930	*$2000 00	$1000 00	$1345 88	$4345 88

July 6 to December 31, 1927

RECEIPTS		PAYMENTS	
Income	$114 88	Added to savings deposits	$51 13
		Transferred to town	63 75
	$114 88		$114 88

1928

Income	$ 188 20	Added to savings deposits	$ 60 70
Sale of securities	2000 00	Transferred to town	127 50
		*Cash on hand December 31, 1928	2000 00
	$2188 20		$2188 20

1929

Income	$ 99 37	Added to savings deposit	$ 56 87
Cash on hand January 1, 1929	2000 00	Transferred to town	42 50
		*Cash on hand December 31, 1929	2000 00
	$2099 37		$2099 37

January 1 to April 22, 1930

Income	$ 21 25	Transferred to town	$ 21 25
Cash on hand January 1, 1930	2000 00	*Cash on hand April 22, 1930	2000 00
	$2021 25		$2021 25

* In general cash

TOWN OF WENDELL

BALANCE SHEET—APRIL 22, 1930

GENERAL ACCOUNTS

ASSETS			LIABILITIES	
Cash:			Surplus War Bonus Fund	$ 205 87
General	$1113 83		School Fund	1238 54
School Fund	1238 54		Town Farm Timber Investment Fund	2000 00
Library	445 76		Unexpended Appropriation Balances	25105 24
Surplus War Bonus	255 46		Tractor Reserve	719 94
		$3053 59	Reserve Fund—Overlay Surplus	227 52
Accounts Receivable:			Overlay—Reserved for Abatement:	
Taxes:			Levy of 1929	73 10
Levy of 1929		177 32	Motor Vehicle Excise Tax Revenue	235 81
Motor Vehicle Excise Taxes:			Departmental Revenue	670 10
Levy of 1929	6 67		Surplus Revenue	3596 38
Levy of 1930	229 14			
		235 81		

Departmental:		
Public Welfare	$646 10	
State Aid	24 00	
		$ 670 10
State Aid to Highways		7800 00
County Aid to Highways		1000 00
Revenue 1930:		
Appropriations	$21545 00	
Less Estimated Receipts Collected	409 32	
		21135 68
		$34072 50

$34072 50

TRUST ACCOUNTS

Trust and Investment Funds:		School Fund	$ 250 00
Cash and Securities	*$5601 72	Town Farm Sale of Timber Investment Fund	4345 88
		Cemetery Perpetual Care Funds	1005 84
	$5601 72		$5601 72

* Includes $2000, in general treasury

P 60
P 50
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ANNUAL
Official Reports
—of the—
Town of Wendell
MASSACHUSETTS

C. Mon

For the Year Ending Dec. 31
1931

ANNUAL REPORT

—OF THE—

TOWN OF WENDELL

Selectmen, Board of Health, Board of Public Welfare, Bureau of Old Age Assistance, Treasurer, Town Clerk and Town Clerk, Pro-Tem.

—together with—

Reports of the School Committee, Library Trustees, Cemetery Commissioners, Assessors, Tax Collector and Auditor

—FOR THE—

Year Ending December 31, 1931

ORANGE, MASS.
ENTERPRISE AND JOURNAL
1932

Itemized Report of the Selectmen, Board of Public Welfare, Board of Health and Bureau of Old Age Assistance

Orders No. 1 to 1819 inclusive

Amounting to $27679.34

MISCELLANEOUS DEPARTMENT

Appropriation $1000.00

Frank E. Ballou, inspection slaughtered meat	$ 24 50
J. L. Perry, carpenter work town hall	63 50
Charles H. Jennison, postage, stationery	4 65
Frank E. Ballou, inspection animals and stables	50 00
Hales Electric Shop, supplies and labor, Delco	25 41
Dr. C. S. Carter, return of births	75
C. M. Ballou, wood, town hall	20 00
Orange Hardware Company, glass, putty, nails, rope, other small supplies, paint	73 22
Hobbs and Warren, blanks for Board of Public Welfare, assessors, O. A. A. Bureau, cash and commitment books for collector	12 17

M. W. Carroll, Reed case and case No. 3344	$ 35 55
Mrs. Mabel Robinson, glass and putty purchased	1 65
P. B. Murphy, dog license book, birth blanks	2 60
Durnin Brothers, official and specimen ballots and poll tax bills	12 20
Hartley R. Walker, recording deed	3 00
J. S. Whitman, printing	163 45
Election officers March 2nd, 1931:	
Mrs. Frank York, town clerk pro-tem	10 00
Ernest Putnam, moderator	5 00
Daniel Field	5 00
Gertrude Wilson	5 00
Anthony Stone	5 00
Louise Clark	5 00
Charles A. Fiske, gas and oil, Delco	15 67
Avery Harrington, repairs, car	7 85
Davol Printing House, excise tax bills	5 50
E. L. Lewis, insurance school buildings	51 86
Fitzgerald Book and Art Company, binder and ledger sheets	2 95
Charles A. Fiske, kerosene, hall	30
E. L. Lewis, additional premium, school insurance	13 26
Davol Printing House, assessors' supplies	10 75
Wright and Potter, selectmen's warrants	2 14
A. G. Nystrom, repairs, scraper	1 25
Theodore N. Waddell, certification of note No. 17	2 00
F. E. Ballou, inspection after disinfection	1 00
C. L. Cook, supplies, repairs, town hall	5 15
Elias Richardson, stamps, auto hire, expenses for tax collector	34 50

George A. Strong, inspection slaughtered meat	$ 3 00
Curtis E. Tucker, sealing town scales	1 00
Page and Kimball Agency, insurance, town hall policies No. 114796—618092	67 05
Charles A. Fiske, express and cartage on fire equipment and soda	6 99
Town of Montague, taxes and interest on Johnson place, Montague	14 15
Mildred A. Glidden, special trip after shipping case	1 00
Mildred A. Glidden, clerk's salary for selectmen, board of health and board of public welfare	75 00
Tremaine W. Whelpley, swearing in town officers	2 25
Tremaine W. Whelpley, recording births and deaths	10 00
American Express Company, express on shipping case sent by Commonwealth of Massachusetts	1 16
Glenn O. Ellis, transportation, three trips, on Commonwealth shipping case for weights and express paid on same, moving town clerk's safe to Mr. Richardson's home	15 44
Walter C. Oliver, inspection slaughtered meat	31 00
Boston Nickel Plating Company, refinishing of weights as per instructions from Director of Standards	8 00
Ruth Champlin, care of hall	50
Massachusetts State Prison, town line signs	60 00

Curtis E. Tucker, salary, sealer weights and measures	$10 00	
Elias Richardson, recording births, deaths and marriages	3 00	
C. M. Ballou, swearing in town officers	2 50	
W. F. Adams, partial payment bill, case No. 3309	6 13	
		$1000 00

Borrowed from Contingency Fund and expended as follows:

W. F. Adams, balance bill, case No. 3309	$ 9 82	
J. L. Fairbanks Company, Old Age Assistance, record book	6 45	
Charles A. Fiske, gas and oil, Delco	2 67	
Hartley R. Walker, assisting board of public welfare	4 00	
Ruth Champlin, care of hall	3 50	
Charles A. Fiske, gas and oil, Delco	4 20	
Durnin Brothers, tax bills	3 60	
Theodore N. Waddell, certification of Note 18	2 00	
Town of New Salem, agricultural tuition bill	35 75	
		$71 99

HEDGE HOGS

Appropriation $50.00

Charles H. Jennison, 7	$3 50
F. A. Jennison, 8	4 00
Ralph Carey, 10	5 00
Ray Burnham, 4	2 00
Ralph Carey, 6	3 00
Warren Taylor, 2	1 00

Ralph Carey, 5	$2 50	
Arthur Taylor, 6	3 00	
Ernest Taylor, 2	1 00	
Robert Ellis, 7	3 50	
Charles Wirth, 4	2 00	
Edward Bezio, 4	2 00	
Wallace Brown, 2	1 00	
Charles Gale, 3	1 50	
Warren Taylor, Jr., 1	50	
Clifford Brown, 1	50	
Walter Reed, 1	50	
Verne Fellows, 1	50	
W. H. Ballou, 2	1 00	
Ernest Cloutier, 1	50	
Lillian Carey, 2	1 00	
Edwin Austin, 1	50	
J. P. Hartjens, Jr., 2	1 00	
Peter Wirth, 4	2 00	
L. B. Bowen, 1	50	
Rodney, Gunn, 6	3 00	
Walerie Wirth, Jr., 1	50	
Total		$47 00

ELECTRIC LIGHTS AT WENDELL DEPOT

Appropriation $100.00

Athol Gas and Electric Company, lights, months of January to December 1931 inclusive	$95 74

COLLECTION OF TAXES

Elias Richardson, balance 1930 salary	$150 00
Elias Richardson, partial 1931 salary	100 00

BOOKS FOR LIBRARY

Appropriation Dog Fund

Marion E. Whitney, subscriptions to: Junior Home Magazine, Cosmopolitan, American Magazine, Popular Mechanics, National Geographical Magazine and Child Life	$16 50	
Ray Long and Richard R. Smith, Inc., invoice of books	5 40	
The Stratford Company, invoice of books	4 10	
American Book Company, invoice of books	12 02	
Campbell and Leunig, invoice of books	3 70	
Total		$41 72

SALARIES AND EXPENSES

Appropriation $955.00

C. M. Ballou, chairman, selectmen and board of health	$125 00	
Lewis B. Bowen, member selectmen and board of health	75 00	
Charles H. Jennison, member selectmen and board of health	75 00	
Mildred A. Glidden, telephone and postage for selectmen, board of health and board of public welfare	5 12	
C. M. Ballou, chairman board of public welfare	75 00	
Lewis B. Bowen, member board of public welfare	25 00	
Charles A. Fiske, member board of public welfare	25 00	
Tremaine W. Whelpley, town clerk to November 11, 1931	86 31	
Elias Richardson, town clerk, pro tem	12 33	

Marion E. Whitney, town clerk, pro tem	$ 1 54
T. W. Whelpley, expenses, town clerk	15 57
Elias Richardson, expenses, town clerk, pro tem	1 45
Mildred A. Glidden, town treasurer, salary	150 00
Durnin Brothers, stationery and evelopes for town treasurer	3 66
Mildred A. Glidden, postage and telephone and special trip to Orange for town treasurer	11 14
C. M. Ballou, chairman, board of assessors	30 00
Lewis B. Bowen, member board of assessors	30 00
Mildred A. Glidden, clerk, board of assessors	75 00
Mildred A. Glidden, postage, board of assessors	43
Marion E. Whitney, auditor, 1930 accounts	20 00
Durnin Brothers, envelopes and stationery for assessors	2 62
C. M. Ballou, auto hire and expenses, assessors	5 95
Lewis B. Bowen, auto hire and expenses, assessors	6 00
C. M. Ballou, expenses, Boston trip, official business, selectmen	10 00
C. M. Ballou, cash paid out, telephone, auto hire, postage for selectmen, board of health and board of public welfare	30 00
Charles A. Fiske, Forest Warden	25 00

C. M. Ballou, partial expenses, Boston trip, official business, selectmen	$ 4 88	
Glenn O. Ellis, constable	20 00	
		$947 00

BRIDGES

Appropriation $400.00

Dan E. Glazier, bridge plank	$ 29 80	
F. E. Thompson, nails	2 40	
Arthur Glidden, labor	1 60	
E. R. Hutchinson, labor	3 20	
Joseph Kelley, labor	3 20	
A. B. Wilson, labor	8 80	
F. I. Webster Company, nails and spikes	6 90	
Arthur Taylor, labor	10 30	
Ernest Taylor, labor	8 40	
R. M. Clark, labor	4 80	
F. E. Ballou, labor	8 00	
C. H. Jennison, labor	21 00	
J. L. Perry, labor	12 00	
C. M. Ballou, stringers and plank	231 00	
Herbert Thompson, labor	6 40	
F. N. York, labor	6 40	
Adelbert Merchant, labor	10 00	
Glenn O. Ellis, labor	25 75	
		$399 95

SNOW REMOVAL

Appropriation $400.00

Alvin Fiske, labor	$ 3 60
John Wirth, labor	17 40
Charles Wirth, labor	14 20
E. R. Hutchinson, labor	7 20
Richard Ellis, labor	1 60
Alton Wilson, labor	7 20
Harold Jennison, labor	14 20

Edwin Wilder, labor	$ 14 20	
Charles Jennison, labor	13 75	
Ray Clark, labor	3 60	
Town of Erving	2 25	
D. W. Field, labor	1 60	
Rodney Hunt Machine Company, repair snow plow	13 55	
Philip G. Nystrom, repairs snow plow	51 00	
G. O. Ellis, labor	166 64	
Arthur Taylor, labor	14 00	
J. M. Wilder, labor	19 40	
Ernest Taylor, labor	34 40	
		$399 79

UNPAID 1930 BILLS

Appropriation $1000.00

Stoddard, Ball and Bartlett, assessors' advice	$ 8 00
M. W. Carroll, cases 3280-3273	31 95
Orange Lumber Company, shingles	27 70
Cormier Garage, supplies, truck	45 80
Cecil T. Bagnall Company, order blanks	5 84
J. S. Whitman, voting lists	12 25
Spooner Brothers, tin	4 00
T. W. Whelpley, recording	8 00
Orange Hardware Company, supplies	2 05
H. F. Davis Tractor Company, supplies, tractor	18 25
Frank E. Ballou, inspection slaughtered meat	1 00
Alfred S. Chapman, balance selectmen's salary	25 00
Ellen C. Perkins, board of health bill	46 20
Town of Orange, fires	28 00
Farren Memorial Hospital, board of public welfare	15 74

Mildred A. Glidden, balance, treasurer's salary	$25 00	
Mildred A. Glidden, balance, salary, clerk, selectmen, board of health and board of public welfare	60 00	
T. W. Whelpley, balance, town clerk's salary	50 00	
T. W. Whelpley, balance, town clerk's expenses	10 83	
George Strong, balance, inspection slaughtered meat	5 00	
Curtis E. Tucker, salary, sealer weights and measures	10 00	
Arthur Taylor, hedge hogs	1 00	
Warren Taylor, hedge hogs	50	
Ralph Carey, hedge hogs	50	
Wallace Brown, hedge hogs	1 00	
H. Powling, hedge hogs	2 00	
Lewis Bowen, hedge hogs	50	
Ray Burnham, hedge hogs	2 00	
		$448 11

School warrant unpaid bills to the amount of $529.20
(see their report for itemized list)

WORKMEN'S INSURANCE

Appropriation $250.00

E. L. Lewis, policy	$250 00

MEMORIAL DAY

Appropriation $50.00

C. N. Harlow, flags	$ 3 00
Glenn O. Ellis, wreaths	3 75
C. B. Bemis, ice cream	14 00

Cut Price Market, groceries	$15 47	
Rev. Vincent Smith, speaker and traveling expenses	10 00	
		$46 22

LIBRARY

Appropriation $100.00

M. E. Whitney, librarian's salary and care of building	$58 20	
Marion E. Whitney, cash paid out and postage	2 21	
F. E. Ballou, hauling gravel for walk	5 00	
Orange Hardware Company, cement and screws	7 25	
C. M. Ballou, cleaning library grounds	2 00	
Oscar A. Anderson, cement work on sidewalk	22 30	
		$96 96

SCHOOL NURSE

Appropriations $250.00

1st Quarter, Ellen C. Perkins	$ 62 50	
2nd, 3rd and 4th Quarters, Joyce F. Poole	187 50	
		$250 00

CEMETERIES

Interest Money

John B. Quist, Center Cemetery, labor	$ 8 70	
E. J. Taylor, Center Cemetery, labor	9 60	
Charles H. Jennison, South Cemetery, labor	14 00	
E. J. Taylor, Center Cemetery, labor	8 00	
C. M. Ballou, Center Cemetery, labor	2 00	
John B. Quist, Sawyer Cemetery, labor	5 00	
		$47 30

BONDING TOWN OFFICERS

Appropriation $75.00

James D. Kimball, tax collector's bond..	$25 00	
Hartley R. Walker, treasurer's bond....	25 00	
James D. Kimball, town clerk's bond ...	5 00	
James D. Kimball, town clerk, pro-tem. bond.....	5 00	
		$60 00

TREE WARDEN

Appropriation $50.00

George E. Mills, warden, labor.....	$19 20	
Arthur Glidden, team and labor.....	23 40	
F. N. York, labor.....	1 60	
J. L. Perry, labor.....	1 60	
George Blair, labor.....	80	
		$46 60

SUPPRESSION OF MOTHS

Appropriaton $150.00

George E. Mills, superintendent, labor ..	$51 20	
Arthur Glidden, horse and labor.....	66 70	
		$117 90

FIRE DEPARTMENT

Appropriation $100.00

Charles A. Fiske, May 1st fire bill.....	$12 05	
Town of Athol, fire at Wendell Depot.....	58 00	
Stiles Garage, gas fire trucks.....	6 80	
Town of Erving, brush fire at Wendell Depot.....	11 60	
Town of Orange, Wendell Depot fire bill..	11 55	
		$100 00

MOTOR TRUCK

Appropriation $1000.00

Melanson Brothers, Inc., Chevrolet truck complete with spare tire.....	$968 00

REFUNDS

J. M. Wilder, motor excise	$ 68	
Glenn O. Ellis, motor excise	4 10	
Error on bill	99	
Alburn Fiske, motor excise	1 08	
		$6 85

OLD HOME DAY AND 150TH ANNIVERSARY CELEBRATION

Appropriation $200.00

J. S. Whitman, postal cards, posters, supplies for decorating committee and booklets	$68 00	
Lydia M. Ellis, chairman of luncheon committee, lunches served to entertainers, orchestra, etc.	8 05	
Allie Bargeron, orchestra	20 00	
Winnie Sandberg, reader	5 00	
Mrs. Everett C. Wellington, soloist	5 00	
Willard Smith, entertainer for supper concert	12 00	
Laura M. Ballou, chairman supper committee, suppers served to entertainers, orchestra, etc.	10 85	
Mrs. C. M. Kenney, decorating supplies	1 64	
Orange Hardware Company, decorating supplies	65	
Effie L. Bowen, stationery, postage, telephones	1 75	
Ruth Champlin, janitor work	1 00	
		$133 94

MAINTENANCE OF HIGHWAYS

Appropriation, Town $2400.00; State $4800.00

Payrolls		
No. 1	$150 90	
No. 2	35 52	

No. 3	$524 90
No. 4	382 65
No. 5	245 80
No. 6	480 25
No. 7	114 40
Material No. 1	280 95
No. 8	270 90
No. 9	382 85
No. 10	324 45
No. 11	275 60
No. 12	324 90
Material No. 2	85 54
No. 13	71 80
No. 14	174 00
No. 15	65 60
No. 16	10 40
No. 17	10 80
No. 18	66 60
No. 19	91 60
No. 20	19 20
No. 21	78 80
No. 22	27 20
No. 23	54 68
No. 24	165 20
Material No. 3	191 20
No. 25	538 40
No. 26	407 80
No. 27	52 60
Material No. 4	107 73
No. 28	298 05
No. 29	473 80
Material No. 5	76 60
Material No. 6	27 45
No. 30	45 00
No. 31	239 98
Material No. 7	25 90
	$7200 00

INDIVIDUAL ACCOUNTS

Glenn O. Ellis, superintendent, man and truck	$1034 01
Glenn O. Ellis, gas and oil for roller	8 20
Acme Road Machinery Company, scraper blade	10 50
Frank E. Ballou, gravel	127 60
Frank E. Ballou and truck	589 60
C. M. Ballou, horse	67 00
The Barrett Company, tarvia	46 40
Charles H. Bean, labor	4 80
Edward Bezio, labor	3 20
J. E. Bolan, labor	155 20
Ellen S. Bowen, gravel	63 20
Wallace Brown, labor	11 60
Raymond H. Burnham, labor	134 00
Elwin W. Canedy, gravel	2 20
Ralph Carey, labor	6 40
Alfred S. Chapman, labor	2 40
Ray M. Clark, labor	255 20
Mrs. Emma Cogswell, gravel	4 00
Frank Day, labor	8 85
Peter Drodowski, labor and team	46 00
D. W. Field, labor	148 40
Andrew Fox, labor	168 80
Fred Fox, labor	6 40
R. D. Gilliland, labor	3 20
Arthur Glidden, labor	87 20
William Glidden, labor	15 20
L. W. Gould, labor	16 40
Mrs. Juliette Granger, gravel	1 80
Henry Haskins, gravel and sand	32 00
J. L. Haskins, labor	6 40
E. R. Hutchinson, labor	122 40
Charles H. Jennison, labor, man and team	384 92

Fred Jennison, labor	$ 19 20
Harold Jennison, labor	12 80
Joseph Kelley, labor	81 20
Charles King, labor	2 40
Massachusetts State Prison, signs	9 60
Adelbert Merchant, labor	43 60
N. C. Merchant, gravel	4 50
Raymond Moore, labor	139 60
New England Metal Culvert Company, culverts	136 42
A. G. Nystrom and Philip G. Nystrom, sharpening picks and drills	8 40
Morton Oliver, labor	244 20
Walter C. Oliver, labor	55 20
Warren S. Oliver, labor	7 20
Town of Orange, roller and sprinkler	44 50
Orange Hardware Company, materials, picks, handles, etc	32 99
Joseph Perry, labor	77 80
H. Powling, labor	40 80
Lewis Powling, labor	16 00
Fred O. Prescott, gravel	63 00
Clifton Reed, labor	156 80
Oscar Richardson, labor	76 40
George Rock, labor	5 20
George Rush, labor	40 80
John Sandberg, labor	221 60
Harry Severance, road hone	65 00
Arthur Taylor, labor	3 20
E. J. Taylor, labor	41 20
Ernest Taylor, labor	118 40
Warren Taylor, labor	59 20
Herbert Thompson, labor	37 20
F. I. Webster Company, dynamite and tools	101 61
George Webster, labor	5 20

Town of Wendell, use of tractor	$465 00	
Town of Wendell, use of Ford truck	223 50	
Town of Wendell, use of Chevrolet truck	162 00	
Edwin Wilder, labor	189 20	
J. M. Wilder, labor	205 20	
Alton Wilson, labor	140 40	
Charles Wirth, labor	143 60	
Peter Wirth, labor	6 40	
Walerie Wirth, labor	35 60	
C. W. Wyman, labor	37 60	
Frank York, labor	46 80	
Total		$7200 00

STATE IMPROVED ROAD

Appropriation Town, $2000.00; County, $1000.00; State $3000.00

Payrolls

No. 1	$ 53 90	
No. 2	448 35	
No. 3	374 70	
No. 4	391 35	
No. 5	513 50	
Material No. 1	142 52	
No. 6	506 33	
No. 7	196 50	
Material No. 2	102 40	
No. 8	360 80	
No. 9	275 80	
No. 10	482 80	
No. 11	393 50	
No. 12	595 81	
Material No. 3	343 27	
No. 13	522 05	
Material No. 4	84 13	
No. 14	212 30	
Total		$6000 01

Individual Accounts

Glenn Ellis, man and truck	$976 88
Glenn Ellis, kerosene for lanterns	3 00
C. M. Ballou, posts	24 00
Frank E. Ballou, and truck	663 00
Frank E. Ballou, gravel	152 50
Edward Bezio, labor	22 40
J E. Bolan, labor	159 00
F. E. Bosworth, labor	16 00
Ellen S. Bowen, gravel	148 90
W. G. Brown, labor	19 20
Raymond Burnham, labor	151 40
Ray Cark, labor	114 60
Lauriston Cone, labor	17 50
D. W. Field, labor	168 20
D. W. Field, lighting lanterns	28 00
Andrew Fox, labor	175 20
R. D. Gilliland, labor	73 00
Arthur Glidden, labor	60 40
William Glidden, labor	26 40
J. P. Hartjens, Jr., posts	12 00
Jesse Haskins, labor	56 80
E. R. Hutchinson, labor	47 20
Charles H. Jennison, labor, man and team	118 00
Charles King, labor	5 40
Joseph Kelley, labor	21 40
T. S. Mann, material	31 63
Adelbert Merchant, labor	6 40
Raymond Moore, labor	149 80
New England Metal Culvert Company, culverts	102 40
Phillip G. Nystrom, staples and bolts	43 62
Morton Oliver, labor	218 70
Walter C. Oliver, labor	90 00
Warren S. Oliver, labor	3 20

Orange Hardware Company, tools, cement and lanterns	$ 30 45	
Orange Lumber Company, railings	35 40	
J. L. Perry, labor	50 20	
Clifton Reed, labor	109 20	
Oscar Richardson, labor	136 40	
George Rush, labor	100 20	
John Sandberg, labor	62 20	
E. J. Taylor, labor	27 20	
Ernest Taylor, labor	76 00	
Warren Taylor, labor	80 80	
Herbert Thompson, labor	25 60	
F. I. Webster Company, dynamite, pick handles, tools	60 42	
Town of Wendell, use of tractor	12 00	
Town of Wendell, use of Ford truck	299 63	
Town of Wendell, use of Chevrolet truck	306 38	
Edwin Wilder, labor	63 60	
J. M. Wilder, labor	153 20	
Alton Wilson, labor	129 20	
Charles Wirth, labor	145 20	
Peter Wirth, labor	11 20	
C. W. Wyman, labor	107 00	
Frank York, labor	72 40	
Total		$6000 01

TARVIA ON ROADS

Appropriation, Town, $1250.00; State $1250.00

Payrolls

No. 1	$186 60
No. 2	215 50
No. 3	84 60
No. 4	45 23
Material No. 1	38 50

Material No. 2	$1166 64	
No. 5	196 73	
Material No. 3	566 20	
Total		$2500 00

Individual Accounts

Glenn O. Ellis, superintendent, man and truck	$ 177 76
Frank E. Ballou and truck	114 00
Frank E. Ballou, sand	38 50
The Barrett Company, tarvia	1732 84
Edward Bezio, labor	3 20
J. E. Bolan, labor	27 20
Wallace Brown, labor	9 40
Ray Burnham, labor	17 60
Ray Clark, labor	21 10
D. W. Field, labor	15 80
Andrew Fox, labor	37 00
E. R. Hutchinson, labor	2 60
Charles H. Jennison, labor	8 50
Joseph Kelley, labor	8 00
Adelbert Merchant, labor	3 20
Raymond Moore, labor	9 40
Morton Oliver, labor	28 80
Walter Oliver, labor	12 80
Clifton Reed, labor	6 20
Oscar Richardson, labor	18 00
George Rush, labor	6 40
John Sandberg, labor	14 30
E. J. Taylor, labor	1 60
Ernest Taylor, labor	27 60
Warren Taylor, labor	2 60
Town of Wendell, use of tractor	12 00
Town of Wendell, use of Ford truck	42 00
Edwin Wilder, labor	22 20

J. M. Wilder, labor	$26 00	
Alton Wilson, labor	24 40	
Charles Wirth, labor	25 80	
C. W. Wyman, labor	3 20	
		$2500 00

FIRE EQUIPMENT

Appropriation $100.00

D. B. Smith, fire pumps	$70 00	
McKesson Eastern Drug Company, soda	3 59	
Commonwealth of Massachusetts, shovels	14 50	
Knight and Thomas, Inc., acid bottles	6 32	
Merrimac Chemical Company, equipment	4 03	
		$98 44

CONTINGENCY FUND

Appropriation $500.00

Department Board of Health (see department for itemized expenditures)	$36 29	
Miscellaneous Department (see department for itemized expenditures)	71 99	
		$108 28

POSTS AND RAILINGS

Appropriation $500.00

C. M. Ballou, posts	$ 9 30	
Adelbert Merchant, posts and railings	211 54	
J. Perry, labor	95 50	
Herbert Thompson, labor	63 60	
Frank York, labor	51 60	
Joseph P. Hartjens, Jr., posts and railings	67 40	
T. S. Mann, plank	1 06	
		$500 00

TRUCK AND TRACTOR ACCOUNTS

Earnings of Trucks and Tractor by Departments:		
Maintenance of Highways, tractor	$465 00	
State Improved Road, tractor	12 00	
Tarvia on Roads, tractor	12 00	
Miscellaneous	50	
Maintenance of Highways, Ford truck	223 50	
State Improved Road, Ford truck	299 63	
Tarvia on Roads, Ford truck	42 00	
Maintenance of Highways, Chevrolet truck	162 00	
State Improved Road, Chevrolet truck	306 38	
		$1523 01
Expenditures:		
Glenn Ellis, registration of tractor	$ 2 00	
Ray Clark, labor on tractor	46 70	
Ernest Taylor, labor, repairs on tractor	6 40	
G. O. Ellis, labor, repairs on tractor	8 60	
H. F. Davis Tractor Company, battery and supply parts for tractor	378 01	
Glenn O. Ellis, gas, oil and grease for tractor	216 90	
Melanson Brothers, tire rod	7 00	
W. C. Oliver, 3 inspection trips with truck	6 00	
Bachelder's Service Station, supplies, Ford truck	4 00	
Glenn O. Ellis, gas, oil and grease for Chevrolet and Ford trucks	197 72	

C. M. Ballou, garaging Ford truck	$ 36 00	
Cormier Garage, parts and repairs, Ford truck	179 68	
		$1089 01
Earnings of tractor and trucks	$1523 01	
Expenditures on tractor and trucks	1089 01	
Balance—Reserve fund		$434 00

CASH ASSETS

Due from State Board of Public Welfare	$873 58
Due from State Board of Health	200 57
Due from State Bureau of Old Age Assistance	361 09
Uncollected 1930 Real Estate Taxes	89 67
Uncollected 1931 Real Estate Taxes	464 07
Uncollected 1931 Motor Vehicle Taxes	69 85
Uncollected 1931 Old Age Assistance Taxes	10 00
Uncollected 1931 Poll Taxes	14 00

TRUST FUND BOOKS

Franklin Savings Institution	$ 117 10
Crocker Institution for Savings	566 23
Greenfield Savings Bank	564 55
Orange Savings Bank	162 95
Shelburne Falls Savings Bank	1452 57
Athol Savings Bank	637 78

GENERAL FUNDS

Orange National Bank, checking account	$8418 47
Orange Savings Bank, school fund book No. 7730	196 19

Orange Savings Bank, school fund book No. 11057	$1164 17	
Orange Savings Bank, surplus war bonus fund	280 57	
Orange Savings Bank, library fund	478 16	
Cash in Treasurer's office	12 02	

OTHER RESOURCES

Cemetery Trust Funds:		
W. H. Sawyer, bank book	$ 109 33	
Jane E. Williams, bank book	107 80	
Almon C. Locke, bank book	162 08	
Mary N. Phelps, bank book	245 66	
Mark Bullard, bank book	106 56	
Harrison W. Ballard, bank book	292 91	
Town Farm Timber lots	3000 00	
Liberty Bond	1000 00	
Watson Estate	25 00	
Phelps Wood lots	250 00	
Johnson Place, Montague	1000 00	
Tractor and Road Machinery	4000 00	
Webster lot	250 00	
Harris Property	1500 00	
Town Hall and land	3000 00	
Library and land	2500 00	
Center School, land and tractor house	1700 00	
West and Northwest School Houses	1500 00	
		$36882 93

Respectfully submitted,

CHARLES M. BALLOU,
LEWIS B. BOWEN,
CHARLES H. JENNISON,
} Selectmen of Wendell.

Wendell, Mass., February 17, 1932.

This is to certify that I have examined the books and report of the Board of Selectmen and find them correct.

MARION E. WHITNEY, Auditor.

Report of the Board of Public Welfare

Appropriation $2000.00

Aid rendered to:		
Number 17	$ 37 00	
Number 1	204 00	
Number 26	35 00	
Number 25	45 00	
Number 30	1 00	
Number 5	48 00	
Number 28	27 40	
Number 29	35 00	
Number 2	390 00	
Number 19	9 25	
Number 11	170 38	
Number 23	68 22	
Number 27	12 00	
Number 20	101 94	
Number 21	291 70	
Number 10	245 41	
Number 18	23 00	
Number 7	164 78	
Number 16	17 00	
Number 9	308 58	
Number 22	161 00	
Number 12	387 00	
		$2782 66

Received from State 1930 bills	$255 00	
Received from Individuals	$ 65 40	
Due from State 1931 bills sent to June 30	361 14	
Balance of amount due from State to December 31, 1931	512 44	
		$938 98
Net expense of Board of Public Welfare		$1843 68

Respectfully submitted,

CHARLES M. BALLOU,
LEWIS B. BOWEN,
CHARLES A. FISKE,
Board of Public Welfare.

Wendell, Mass., February 17, 1932.

This is to certify that I have examined the books and report of the Board of Public Welfare and find them correct.

MARION E. WHITNEY, Auditor.

Report of the Board of Health

Appropriation $50.00

Dr. C. S. Carter, inspection Wirth children	$ 4 00	
Albert C. Leach, M. D., inspection Van Rensaller case	5 00	
Kirke L. Alexander, M. D., inspection Van Rensaller case	2 00	
Wendell Depot Garage, transportation of Cora Hudson to Northampton	15 00	
Hampshire County Hospital, case of Cora Hudson	24 00	
		$50 00

Borrowed from Contingency Fund and expended as follows:

Transportation of Cora Hudson-John Wirth	$ 5 00	
Hampshire County Hospital, case of Cora Hudson	31 29	
		$36 29

Appropriation $500.00

Hampshire County Hospital, case of Cora Hudson	$479 56	
Peter Wirth, transportation, Cora Hudson	5 00	
Dr. F. E. Johnson, vaccination, 4 children	2 00	

Dr. C. S. Carter, inspection, Reta Day	$8 00	
C. H. Jennison, transportation, Cora Hudson	5 00	
		$499 56
Total amount expended		$585 85
Due from State, bills to October 1	$154 86	
Amount due to December 31 from State	45 71	
		200 57
Net expense of Board of Health		$385 28

Respectfully submitted,

CHARLES M. BALLOU,
LEWIS B. BOWEN,
CHARLES H. JENNISON,
Board of Health.

Wendell, Mass., February 17, 1932.

This is to certify that I have examined the books and report of the Board of Health and find them correct.

MARION E. WHITNEY, Auditor.

Report of the Bureau of Old Age Assistance

Appropriation $1000.00

Old Age Assistance rendered to:		
Case Number 1	$131 41	
Case Number 2	131 41	
Case Number 3	131 41	
Case Number 4	184 00	
Case Number 5	184 00	
Case Number 6	204 71	
Case Number 7	131 41	
Total		$1098 35
Due from State, bills to December 31, 1931		361 09
Net expense Old Age Assistance		$737 26

Respectfully submitted,

CHARLES M. BALLOU,
LEWIS B. BOWEN,
CHARLES A. FISKE,
} Bureau of Old Age Assistance.

Wendell, Mass., February 17, 1932.

This is to certify that I have examined the books and report of the Bureau of Old Age Assistance and find them correct.

MARION E. WHITNEY, Auditor.

Report of Cemetery Commissioners

Interest drawn from trust funds and expended as follows:

John B. Quist, Center Cemetery	$ 8.70	
E. J. Taylor, Center Cemetery	9 60	
Charles H. Jennison, South Cemetery	14 00	
E. J. Taylor, Center Cemetery	8 00	
C. M. Ballou, Center Cemetery	2 00	
John B. Quist. Sawyer Cemetery	5 00	
		$47 30

TRUST FUND BOOK BALANCES DECEMBER 31ST, 1931

W. H. Sawyer, bank book	$109 33	
Jane E. Williams, bank book	107 80	
Almon C. Locke, bank book	162 08	
Mary N. Phelps, bank book	245 66	
Mark Bullard, bank book	106 56	
Harrison W. Ballard, bank book	292 91	
		$1024 34

Respectfully submitted,

CHARLES M. BALLOU,
JOHN B. QUIST,
CHARLES H. JENNISON,
Cemetery Commissioners.

Wendell, Mass., February 17, 1932.

This is to certify that I have examined the books and report of the Cemetery Commissioners and find them correct.

MARION E. WHITNEY, Auditor.

Report of Tax Collector for 1931

Warrants for Motor Vehicle Excise Tax..		$357 36
Paid to Treasurer to December 31, 1931.	$285 67	
Abatements.....	1 84	
		287 51
Outstanding.....		$69 85
Warrant for Poll Taxes, 115 Polls at $2.00		$230 00
Paid to Treasurer to December 31, 1931.	$216 00	
		216 00
Outstanding.....		$14 00
Warrant for Old Age Assistance Tax, 119 at $1.00.....		$119 00
Paid to Treasurer to December 31, 1931	$109 00	
		109 00
Outstanding.....		$10 00
Warrants for Real Estate and Personal Taxes.....		$13721 47
Paid to Treasurer to December 31, 1931..	$13257 40	
		13257 40
Outstanding.....		$464 07

Paid to Treasurer to December 31, 1931:		
Interest on Motor Vehicle Excise Taxes		$ 3 98
Interest on Real Estate and Personal Taxes		17 86
		$21 84
Tax levy of 1930 on Real Estate and Personal		$16411 26
Paid to Treasurer to December 31, 1931.	$16277 74	
Abatements	43 85	
		16321 59
Outstanding		$89 67

Respectfully submitted,

ELIAS RICHARDSON,

Collector of Taxes.

Wendell, Mass., February 15, 1932.

This is to certify that I have examined the books and reports of Elias Richardson, Tax Collector, and found them correct.

MARION E. WHITNEY, Auditor.

Report of Board of Assessors

Total number of polls assessed		115
Total number of persons, partnerships and corporations assessed		256
Number assessed on polls only		32
Number of horses assessed		57
Number of cows assessed		58
Number of sheep assessed		20
Number of neat cattle other than cows		41
Number of swine		10
Number of fowls		876
Number of acres of land		14693.45
Assessed value of personal estate	$423722 00	
Assessed value of real estate	631770 00	
Total valuation		$1055492 00
Tax on personal property	$5508 54	
Tax on real estate	8212 93	
		$13721 47
Tax on polls		230 00
Tax on Old Age Assistance		119 00
Total amount raised by taxation		$14070 47
Motor excise taxes for 1931		357 36

Respectfully submitted,

CHARLES M. BALLOU,
LEWIS B. BOWEN,
MILDRED A. GLIDDEN,
} Assessors of Wendell.

TOWN WARRANT

COMMONWEALTH OF MASSACHUSETTS

Franklin, ss.

To Glenn O. Ellis, Constable of the Town of Wendell in the County of Franklin, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the said Town qualified to vote in the elections and in town affairs, to meet at the Town Hall in said Wendell, on Monday the seventh day of March next, at ten o'clock in the forenoon then and there to act on the following articles:—

ARTICLE 1

To choose a moderator to preside at said meeting.

ARTICLE 2

To choose all necessary town officers for the ensuing year.

3 Selectmen for one year
3 members of the Board of Public Welfare for one year
1 Assessor for 3 years
1 Town Clerk for 1 year
1 Town Treasurer for 1 year
1 Tree Warden for 1 year
1 Tax Collector for 1 year
1 School Committee for 3 years
1 Trustee of the Public Library for 3 years
1 Cemetery Commissioner for 3 years
1 Constable for one year
2 or more Surveyors of Wood, Bark and Lumber
2 or more Field Drivers
2 or more Fence Viewers
1 Town Auditor

All of the above named officers are in accordance with the vote of the town to be chosen on one ballot under provisions of Chapter 835, Acts of 1913.

ARTICLE 3

To hear any reports that may be presented or act thereon.

ARTICLE 4

To borrow such sums of money as may be necessary to defray town debts and charges for the year ensuing, and make appropriations for the same.

ARTICLE 5

To see if the town will raise and appropriate a sum of money to be used in connection with the Massachusetts Highway Commission for State Improved Road in accordance with Chapter 90, Section 34, of General Laws, or act thereon.

ARTICLE 6

To see if the town will vote to authorize the town Treasurer with the approval of the Selectmen or a majority thereof to borrow money in anticipation of the revenue of the present financial year ending December 31st, 1932, to an amount not exceeding in the aggregate Ten Thousand Dollars ($10000.00) and to issue a note or notes therefor payable within one year. Any debt or debts incurred under this article to be paid from the revenue of the present financial year.

ARTICLE 7

To see if the town will vote to raise a sum of money for Memorial Day Services, and to choose a committee for the same.

ARTICLE 8

To see if the town will vote to raise a sum of money for the support of the Library, or act thereon.

ARTICLE 9

To see if the town will vote to establish a Road Machinery Account, to which shall be credited all receipts received for the use or rental of road machinery, the proceeds to be appropriated as voted by the town for road machinery purposes, or take any action in relation thereto.

ARTICLE 10

To see if the town will vote to appropriate a sum of money to establish a Road Machinery Fund for the purpose of purchasing, repairing and operating road machinery.

ARTICLE 11

To see if the town will choose a director in accordance with the provisions of Chapter 128, Section 41, of the General Laws to serve for one year, or pass any vote or votes in relation thereto.

ARTICLE 12

To see if the town will vote to raise and appropriate a sum of Two Hundred and Fifty Dollars ($250.00) for the payment of the School Nurse under provisions of Section 1, Chapter 357 of the Acts of 1921, or take any action in relation thereto.

ARTICLE 13

To see if the town will vote to bond its town officers, and raise and appropriate a sum of money therefor.

ARTICLE 14

To see if the town will vote to take out Workmen's Insurance Policy and raise a sum of money therefor.

ARTICLE 15

To determine the manner of collection of taxes or act thereon.

ARTICLE 16

To see if the town will vote to maintain the lights at Wendell Depot, and raise and appropriate a sum of money therefor.

ARTICLE 17

To see if the town will vote to raise a sum of money for use of the Tree Warden, or act thereon.

ARTICLE 18

To see if the town will vote to raise and appropriate a sum of money to be used for an Old Home Day Celebration, or act thereon.

ARTICLE 19

To see if the town will vote to raise a certain sum of money to be used as a contingency fund, or act thereon.

ARTICLE 20

To see if the town will vote to accept any real or personal estate acquired through assistance from funds of the Board of Public Welfare and Board of Health, or act thereon.

ARTICLE 21

To see if the town will vote to appoint the Selectmen as agents to prosecute action on suit for or in behalf of the town and to defend any suits brought against the town, and with authority to employ counsel thereof, or act thereon.

ARTICLE 22

To see what action the town will take regarding the fixing of the salaries of the Town Officers, or act thereon.

ARTICLE 23

To see if the town will vote the Dog Fund received from the County for use of the Library, or act thereon.

ARTICLE 24

To see if the town will vote to raise and appropriate a sum of money for Suppression of the Gypsy and Brown Tail Moths, or take any action thereon.

ARTICLE 25

To see if the town will vote to raise a sum of money to purchase Fire Equipment, or act thereon.

ARTICLE 26

To see if the town will vote to raise and appropriate a sum of money for the maintenance of posts and railings wherever needed, or act thereon.

ARTICLE 27

To see if the town will raise and appropriate a sum of money for treating the roads with Tarvia, or act thereon.

The polls may be closed at 2.30 in the afternoon unless otherwise voted by those present.

And you are directed to serve this Warrant by posting up attested copies thereof at Wendell and Wendell Depot Post Offices and at Locks Village in said Town 2 Sabbath days, at least, before the time of holding said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this Twenty-seventh day of February, A. D. one thousand nine hundred and thirty two.

CHAS. M. BALLOU,
LEWIS B. BOWEN,
CHAS. H. JENNISON,
} Selectmen of Wendell.

A true copy, attest:

GLENN O. ELLIS, Constable.

Franklin, ss.

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Wendell, by posting up attested copies at Wendell and Wendell Depot Post Offices and at Locks Village 2 Sabbath days before the date hereof, as within directed.

GLENN O. ELLIS,

Constable of Wendell.

Report of the Town Treasurer

January 1st, 1931 to December 31st, 1931

Balances—January 1st, 1931:		
Orange National Bank, checking account	$11879 73	
Orange Savings Bank		
Library fund	410 32	
Surplus War Bonus fund	268 37	
School Department book No. 11057	1113 52	
School Department book No. 7730	187 68	
Cash in Treasurer's office	3 98	
		$13863 60

RECEIPTS

Orange National Bank, interest, checking account	$ 112 37	
County of Franklin, Dog fund	86 06	
Town of Wendell, earnings of trucks and tractor	1523 01	
Payment stopped, check No. 10438	17 60	
United States Treasury, Liberty Loan interest	42 50	
Board of Public Welfare, reimbursements from individuals	65 40	

Commonwealth of Massachusetts	
Temporary aid	$ 255 00
Highway gas tax	1200 00
Compensation, inspection of animals	25 00
Maintenance of highways	4800 00
State Improved road	3000 00
Tuition of children	209 51
Reimbursement, loss of taxes	418 57
School Superintendent of Small Towns	305 26
Income Tax, state valuation, 1931	2422 00
Educational	510 00
Corporation Tax, business	599 04
Corporation Tax, public service	124 59
Corporation Tax, public service, 1930	1 01
Veterans' exemption	13
State Forestry	7 25
Corporation Tax, public service and interest on same	5970 83
Corporation Tax, business	15 29
Resurfacing of roads	1250 00
Orange Savings Bank	
Note No. 17	4000 00
Note No. 18	3000 00
Transfer of Funds	
Shelburne Falls Savings Bank	1000 00
Athol Savings Bank	500 00
Refund, error on bill	99
Cemetery Interest	
Winchendon Savings Bank	14 00
Franklin Savings Institution	10 30
Orange Savings Bank	23 00
Orange National Bank, refund books purchased	44 34
County of Franklin, highways	1000 00
Town of Montague, part bridge bill	30 90

James D. Kimball, fines	$ 5 00	
Marion E. Whitney, librarian, for sale of books and magazines and fines	4 84	
Curtis E. Tucker, sealer of weights and measures, fees	5 96	
Sale of Old Home Day Booklets	17 50	
Elias Richardson, tax collector		
1930 Motor Excise Taxes, final	69 06	
1930 Motor Excise Tax, interest	2 91	
1930 Real Estate Taxes	307 62	
1930 Real Estate Tax, interest	13 83	
1930 Poll Taxes, final	8 00	
Elias Richardson, tax collector		
1931 Motor Excise Taxes	285 67	
1931 Motor Excise Tax, interest	1 78	
1931 Poll Taxes	216 00	
1931 Real Estate Taxes	13257 40	
1931 Real Estate Tax, interest	8 81	
1931 Old Age Assistance Taxes	109 00	
Orange Savings Bank, interest		
School Fund, book No. 7730	8 51	
School Fund, book No. 11057	50 65	
Library Fund	18 66	
Surplus War Bonus Fund	12 20	
Total Receipts		$60850 95

PAYMENTS

January 1st, 1931 to December 31st, 1931

Selectmen's orders, No. 1 to No. 1819 inclusive	$27679 39

School orders, warrants No. 1 to No. 22	$9896 33	
School order, warrant No. 7, duplicate check issued to replace one lost	17 60	
School warrant, No. 2, unpaid 1930 bills	529 20	
Commonwealth of Massachusetts		
Old Age Assistance Tax	119 00	
State Tax	1050 00	
State Parks and Reservations	13 09	
County of Franklin		
County Tax	2356 68	
Transfer of Fund Repayment		
Shelburne Falls Savings Bank	1000 00	
Athol Savings Bank	500 00	
Orange Savings Bank		
Note No. 17 and interest	4075 54	
Note No. 18 and interest	3020 20	
Orange Savings Bank, transfer of balance of Dog fund	44 34	
Balances—December 31st, 1931		
Orange Savings Bank		
School Fund, book No. 7730	196 19	
School Fund, book No. 11057	1164 17	
Surplus War Bonus Fund	280 57	
Library Fund	478 16	
Orange National Bank, checking account	8418 47	
Cash in Treasurer's office	12 02	
		$60850 95

UNPAID 1931 BILLS

Miscellaneous Department	
Elisha S. Hall, legal services	$ 60 00
Fire Department	
Town of Orange, fire bills	133 95

Workmen's Insurance	$40 26	
		$234 21

Respectfully submitted,

MILDRED A. GLIDDEN, Treasurer.

Wendell, Mass., February 19, 1932.

This is to certify that I have examined the report and books of the Treasurer, Mildred A. Glidden, and find them correct.

MARION E. WHITNEY, Auditor.

Town Clerk's Report

1931

SELECTMEN

	P. O. Address
Charles M. Ballou, Chairman	Wendell
Lewis B. Bowen	Wendell Depot
Charles H. Jennison	Wendell

BOARD OF PUBLIC WELFARE

Charles M. Ballou	Wendell
Lewis B. Bowen	Wendell Depot
Charles A. Fiske	Wendell

TOWN CLERK

Tremaine W. Whelpley, Deceased November 11	Wendell
Elias Richardson, Appointed November 16, Pro Tempore	Wendell

TOWN TREASURER

Mildred A. Glidden	Wendell Depot

TAX COLLECTOR

Elias Richardson	Wendell

AUDITOR

Marion E. Whitney	Wendell Depot

ASSESSORS

Charles M. Ballou	Term expires 1932
Lewis B. Bowen	Term expires 1933
Mildred A. Glidden	Term expires 1934

SCHOOL COMMITTEE

Frank E. Ballou	Term expires 1932
Edith F. Hartjens	Term expires 1933
Lydia M. Ellis	Term expires 1934

CONSTABLE

Glenn O. Ellis	Wendell

CEMETERY COMMISSIONERS

Charles M. Ballou	Term expires 1932
Charles H. Jennison	Term expires 1933
John B. Quist	Term expires 1934

LIBRARY TRUSTEES

Charles M. Ballou	Term expires 1932
Effie L. Bowen	Term expires 1933
Ernest S. Putnam	Term expires 1934

TREE WARDEN

George E. Mills	Wendell

SURVEYORS OF WOOD, BARK AND LUMBER

Wilford H. Davis	Millers Falls
Charles H. Jennison	Wendell
Curtis E. Tucker	Wendell

FIELD DRIVER

Glenn O. Ellis	Wendell

FENCE VIEWERS

George E. Mills	Wendell
Arthur Glidden	Wendell Depot

APPOINTED OFFICERS

SUPERINTENDENT OF ROADS

Glenn O. Ellis	Wendell

FOREST WARDEN

Charles A. Fiske	Wendell

INSPECTOR OF ANIMALS AND STABLES

Frank E. Ballou	Wendell

INSPECTORS OF SLAUGHTERED MEAT

Frank E. Ballou	Wendell
Walter C. Oliver	Wendell

TOWN WEIGHER

Glenn O. Ellis	Wendell

SEALER OF WEIGHTS AND MEASURES

Curtis E. Tucker	Wendell

SUPERINTENDENT OF MOTH WORK

George E. Mills	Wendell

SPECIAL POLICE OFFICERS

Ray H. Burnham	Wendell Depot
Frederick A. Charles	Wendell Depot

Town Clerk's Report

APPROPRIATIONS

Annual Town Meeting, March 2, 1931

Miscellaneous Expenses	$ 1000 00	
Highway Maintenance	2400 00	
Schools	10000 00	
Board of Public Welfare	2000 00	
Bridges	400 00	
Snow Removal	400 00	
Sanding Ice on Roads	100 00	
Fires	100 00	
Hedge Hog Bounty	50 00	
Board of Health	50 00	
Unpaid bills 1930	1000 00	
State Improved Road	2000 00	
Memorial Day	50 00	
Library	100 00	
County Aid to Agriculture	35 00	
School Nurse	250 00	
Bonding Town Officers	75 00	
Workmen's Insurance Policy	200 00	
Tax Collector's Salary	200 00	
Tree Warden	50 00	
Electric Lights at Wendell Depot	100 00	
Old Home Day	200 00	
Contingent Fund	500 00	
		$21260 00

Salaries of Town Officers	$ 955 00	
Gypsy and Brown Tail Moth	150 00	
Fire Equipment	100 00	
Posts and Railings	500 00	
Tarvia for Roads	1250 00	
		$24215 00
Motor Truck voted by ballot		1000 00
		$25215 00
Appropriations at Special Town Meeting October 24, 1931		
Board of Health		$ 500 00
Old Age Assistance		1000 00
Total Appropriations		$26715 00

Town Clerk's Report

VITAL STATISTICS FOR THE TOWN OF WENDELL FOR THE YEAR ENDING DECEMBER 31ST, 1931

BIRTHS REGISTERED

Date	Name and Place of Birth	Parents
	MARCH	
6	Winfred Clifton Reed Wendell	Walter L. Reed Edith M. (Cleary) Reed
	JULY	
20	Thelma Juliet Webster Wendell	George Albert Webster Delphine (Fox) Webster
30	Robert Francis Andrews Wendell	Elmore Clinton Andrews Lena L. (Taylor) Andrews
	AUGUST	
31	Joanne Irene Oliver Wendell	Warren Sanford Oliver Odessa Irene (McLean) Oliver
	SEPTEMBER	
4	Seymour Frederic Reed	Charles Emery Reed Lillian Mae (Wheeler) Reed

NOVEMBER

11	Norman Victor Taylor Farren Hospital, Montague	Warren Taylor Maud (Carey) Taylor	

Comparisons of births for the past five years

1926	1927	1928	1929	1930
7	4	11	10	6

MARRIAGES REGISTERED

Date	Place	Names
	JANUARY	
10	Boston, Mass.	William D. Peacock and Dorothy Austin
	JULY	
18	Wendell	William Robert Radloff and Annie Mary Degara
	AUGUST	
25	Athol, Mass.	Kenneth Edward Prue and Viola Helen Brown
	SEPTEMBER	
20	Wendell	Roy Bennett Whipple and Madeline Louise Richardson

NOVEMBER

23	Hinsdale, N. H.	Raymond Moore and Florence M. Murray

DECEMBER

16	Orange, Mass.	Ernest Sumner Putnam and Margaret Agnes Anderson

Comparison of marriages for past five years

1926	1927	1928	1929	1930
3	4	3	2	5

DEATHS REGISTERED

Date	Name	Age Yrs.	Mos.	Days	Disease	Place of Death
		JANUARY				
30	John E. Clifford	69	5	6	Chronic Valvular Heart Disease	Greenfield
		MARCH				
4	Clarissa Whittemore Morey	90	1	2	Arterial Sclerosis Senile Dementia	Wendell
		MAY				
2	Joel Tucker, Jr.	50	1	16	General Paresis	Gardner

JUNE

14	Caleb L. Carey	67	0	28	Cancer of Liver	Wendell
25	Joel Tucker	90	6	3	Cerebral Hemorrhage	Wendell

NOVEMBER

11	Tremaine W. Whelpley	75	3	18	Organic Heart Disease Arterial Schlerosis	Wendell

Comparison of deaths for past five years

1926	1927	1928	1929	1930
10	10	5	9	1

Any person noticing errors or omissions in the foregoing records will confer a favor by making it known to the Town Clerk at once, that he may make corrections on the town records.

Any blanks needed for making return of births, marriages or deaths may be had by applying at the office.

JURORS DRAWN IN 1931

Anthony J. Stone (Grand Jury)	Farmer
Charles A. Fiske (Traverse Jury)	Farmer

Number of persons liable for military duty..... 54

Number of Dog Licenses issued:		
52 Males at $2.00	$104 00	
4 Females at $5.00	20 00	
15 Spayed at $2.00	30 00	
	$154 00	
Fees, 71 Licenses at 20c	14 20	
Paid County Treasurer		$139 80
Number Sporting Licenses issued:		
44 Hunting and Fishing at $2.75	$121 00	
4 Hunting and Fishing Free (age over 70)		
2 Duplicates at 50c	1 00	
	$122 00	
Fees, 44 Licenses at 25c	11 00	
Paid Division of Fisheries and Game		$111 00

Respectfully submitted,

ELIAS RICHARDSON,

Town Clerk, Pro Tempore.

Wendell, Mass., February 16, 1932.

This is to certify that I have examined the books and report of the Town Clerk and Town Clerk, Pro Tem and find them correct.

MARION E. WHITNEY, Auditor.

Financial Report of the Wendell Free Public Library

RECEIPTS

Town appropriation March 2, 1931	$100 00	
Dog Tax, voted to library	86 06	
Amount in bank January 1, 1931	410 32	
Interest on money in bank	18 66	
Fines and magazines sold	4 84	
		$619 88

DISBURSEMENTS

Librarian's salary	$ 52 00
Care of library	6 20
Librarian's expenses	2 21
F. E. Ballou, hauling gravel for walk	5 00
Cement for walk	7 00
Oscar Anderson, labor on walk	22 30
C. M. Ballou, cleaning grounds	2 00
Screws	25
Ray Long and Richard R. Smith, Inc., books	5 40
Stratford Co., books	4 10
American Book Co., books	12 02
Campbell and Leunig, books	3 70
Junior Home	2 50
Cosmopolitan	2 50

American Magazine and Popular Mechanics	$ 5 00	
National Geographic	3 50	
Child Life	3 00	
Reverted to Town Treasurer	3 04	
Amount in bank January 1, 1932	478 16	
		$619 88

Respectfully submitted,

EFFIE L. BOWEN,
CHARLES M. BALLOU,
ERNEST S. PUTNAM,
Trustees of Wendell Free Public Library

Report of the Librarian

TO THE TRUSTEES OF WENDELL FREE LIBRARY:

The library was open all but two Saturdays during the year. On May 30 and July 4, each a legal holiday, the library was not open.

Very few books have been purchased this year.

The Woman's Educational Association loaned us a set of pictures "A Run Around Ireland" which were very interesting.

We received $3.94 in fines and 90 cents for magazines sold during the year. There are some outstanding fines.

The total circulation for the year was 2460. The largest day's circulation was February 7, 107. The smallest day's circulation was July 18, 14.

Respectfully submitted,

MARION E. WHITNEY, Librarian.

Report of the School Committee

FOR THE YEAR ENDING DECEMBER 31, 1931

SCHOOL COMMITTEE

FRANK E. BALLOU, Chairman	Term expires 1932
EDITH F. HARTJENS, Secretary	Term expires 1933
LYDIA M. ELLIS	Term expires 1934

SUPERINTENDENT

DAVID F. CARPENTER — Farley
Towns in Union of Erving, Leverett, Shutesbury and Wendell

SCHOOL NURSE

JOYCE F. POOLE, R. N. — Orange

SCHOOL PHYSICIAN

FRANCIS E. JOHNSON, M. D. — Erving

ATTENDANCE OFFICER

DEPUTY M. W. CARROLL — Millers Falls

FINANCIAL STATEMENT

Orange Savings Bank School Funds, January 1st, 1931	$1301 20
Interest on School Funds 1931	59 16

RECEIVED BY TREASURER AND PLACED IN GENERAL FUNDS

Commonwealth of Massachusetts, Educational Aid	$510 00	
Commonwealth of Massachusetts, tuition of children	209 51	
Commonwealth of Massachusetts, Superintendent of small schools	305 26	
		$1024 77

AVAILABLE FUNDS

Town Appropriation March 1931	$10000 00	
Unpaid Bills of 1930	529 20	
		$10529 20
Bills and Expenses for 1931		10425 53
Turned back into Treasury		$103 67

EXPENDITURES, 1931

SCHOOL COMMITTEE

O. D. Baker, salary	$ 15 00
Frank E. Ballou, salary, 1930 and 1931	50 00
Lydia M. Ellis, salary	15 00
Edith F. Hartjens, salary, 1930 and 1931	100 00
Frank E. Ballou, expense	9 00

Lydia M. Ellis, expense	$ 7 00	
Edith F. Hartjens, expense	13 06	
Wright & Potter Printing Co.	2 14	
		$211 20

SUPERINTENDENT

D. F. Carpenter, salary and traveling expenses	$473 68	
D. F. Carpenter, office expenses, 1931	3 36	
		$477 04

MUSIC SUPERVISOR

Myrtle A. MacKay	$82 50	
Clara Parmenter	60 00	
		$142 50

TEACHERS

Eunice Brown	$333 30	
Katherine Fitzgerald	333 30	
Emma Grew	750 07	
Louise Norcross	194 39	
Mollie Stratton	446 28	
Ruth C. Thomas	526 01	
		$2583 30

TEXT BOOKS

American Education Press	$30 85
E. E. Babb & Co.	6 55
Ginn & Co.	5 78
Houghton Mifflin Co.	3 03
Iroquois Publishing Co.	4 94
J. B. Lippincott & Co.	11 66

Scott, Foresman &. Co.	$2 64	
L. W. Singer Co.	4 41	
		$69 86

SUPPLIES

E. E. Babb & Co.	$ 3 06	
Columbian Test Service	6 40	
Dowling School Supply Co.	1 75	
J. L. Hammett Co.	33 08	
Public School Publishing Co.	9 44	
World Book Co.	2 35	
		$56 08

JANITORS AND CLEANING

Lillian Carey	$16 50	
Ruth Champlin	28 50	
Doris Powling	26 50	
George Strong	14 00	
Ellsworth Taylor	2 00	
Marvin Thompson	31 00	
Edwin Wilder	20 00	
Mrs. Walery Wirth	20 10	
		$158 60

FUEL

C. M. Ballou	$140 00	
F. E. Ballou	40 00	
Edith Hartjens	70 00	
H. E. Thompson	4 50	
		$254 50

MISCELLANEOUS OPERATING EXPENSE

Andrews Paper Co.	$7 50	
Edith Hartjens	5 00	
Orange Hardware Co.	1 55	
Reformatory for Women	3 19	
Joyce Poole	40	
Marvin Thompson	85	
H. P. Chamberlin	65	
		$19 14

REPAIRS AND REPLACEMENT

Samuel Bartlett	$ 3 00	
D. W. Field	6 20	
William Glidden	102 95	
Edith Hartjens	1 30	
Joseph Hartjens, Jr.	2 70	
J. L. Haskins	6 00	
Walter Oliver	50	
Orange Hardware Co.	30 86	
J. L. Perry	5 00	
H. E. Thompson	17 50	
		$176 01

HEALTH

F. E. Johnson, M. D.	$15 00

ELEMENTARY SCHOOL TRANSPORTATION

Eunice Brown	$ 51 50
James Dugan	22 50
Mrs. Albert Merchant	321 75
Mrs. Charles Morey	51 00
Walter C. Oliver	460 00

Town of Orange	$190 00	
Walter Reed	81 37	
George Rush	37 00	
Ruby Wyman	227 50	
		$1442 62

HIGH SCHOOL TRANSPORTATION

Eleanor Bean	$116 40	
Elizabeth Brown	40 02	
Viola Brown	91 60	
Helen Ellis	117 20	
Ora Gilliland	146 50	
John Hinman	63 22	
Alice Oliver	55 20	
Bertha Oliver	246 24	
Doris Powling	60 80	
Grace Powling	154 40	
Frances Richards	60 80	
Margaret Richards	151 20	
Genevieve Robinson	55 20	
Richard Rock	55 20	
Myrtle Taylor	103 20	
Marvis Thompson	15 40	
Winona Van Rensselaer	123 20	
Leon Wetherby	138 40	
Peter Wirth	143 60	
		$1937 78

ELEMENTARY SCHOOL TUITION

Town of Orange	$310 00

HIGH SCHOOL TUITION

Town of New Salem	$1501 50	
Town of Orange	995 40	
		$2496 90

MISCELLANEOUS

Frank J. Lawler, legal expenses	$75 00

SUMMARY

School Committee	$ 211 20	
Superintendent	477 04	
Music Supervisor	142 50	
Teachers	2583 30	
Textbooks	69 86	
Supplies	56 08	
Janitors and Cleaning	158 60	
Fuel	254 50	
Miscellaneous Operating Expense	19 14	
Repairs and Replacement	176 01	
Health	15 00	
Elementary School Transportation	1442 62	
Elementary School Tuition	310 00	
Miscellaneous	75 00	
		$5990 85
High School Transportation	$1937 78	
High School Tuition	2496 90	
		$4434 68
		$10425 53

Respectfully submitted,

FRANK E. BALLOU, Chairman,
EDITH F. HARTJENS, Secretary,
LYDIA M. ELLIS,
} School Committee.

Report of the Superintendent of Schools

TO THE SCHOOL COMMITTEE OF WENDELL:

Your schools are working through the current school year with an entire change of teachers, two changes at the beginning in September, and the one at the Center effective about November 1. Changes are sometimes necessary, but they always have a lowering effect on the work of the schools, at least for a time. In spite of such earnest and wise efforts as the new teachers have given, for whom there is no desire to imply anything but praise, the effect of existing conditions, including changes, shows plainly in the work of the schools.

One condition can be improved and should have attention at once. The distribution of children in Wendell is such that you cannot receive good value for the money expended. The Center school has always been too large, and only superior teaching has kept it near a reasonable standard. At present 43 children are enrolled in the school. In such a number only the few who need very little teaching can hope to make reasonable progress, the rest must drag along slowly. You are paying to have each child do a year's work in a year and imposing conditions that make such progress impossible. You lose much and the children lose more.

The West school has now 11 children, too few to keep a good teacher busy, and themselves interested. The cost per pupil in such a school is always excessive. You are sending a considerable number of children from Wendell Depot to Orange for

whom you pay tuition and transportation. That money could well be expended for better schools in Wendell.

The reasons that have delayed consolidation are rapidly disappearing. Your roads are being improved every year and you have established the custom of keeping roads open in winter for automobile travel. The children included in the three groups, Center, West and Depot, make together a respectable number for a two-room school. For the present and for an indefinite period in the future the Northwest region obviously cannot be included in this discussion.

Only the building is lacking and in this matter Wendell is fortunately situated. You have a building at the Center which can be transformed into a two-room school building without excessive cost. You have school funds on deposit which should be available and would meet a substantial part of the cost. It would be well to have the proper articles in the warrant for the annual meeting this year and proceed so that these improved conditions will be ready for the new school year. The net cost of running such a school will be little, if any, greater than present costs, and there will be much greater certainty of getting full value for money expended.

In view of the expense of local schools last year, the lowest budget that it seems safe to recommend for running the three schools in town is $6400.00 and the money needed for high school costs may reach $4350.00. There may be extraordinary expenditures not covered in these suggestions.

In closing I would call your attention to the statistics included in this report and to the reports of the school nurse and music supervisor, and express my appreciation for the kindness and consideration that have been shown me.

Respectfully,

D. F. CARPENTER.

STATISTICS FOR YEAR ENDING JUNE 30, 1931

School	Teacher	Net Enroll.	Av. Mem.	Av. Att.	Percent Att.	Tardy Marks
Center	Emma Grew	31	30.2	28.8	96	2
West	Mollie Stratton	13	11.8	10.4	88	69
Northwest	Ruth C. Thomas	21	17.6	16.5	93	4
		65	59.6	55.7	93	75

Number of schools	3
Number of weeks	36
Number of days	171

GRADUATES, JUNE, 1931

Jane Newman Doris Powling Elizabeth Richards

REGISTRATION AND DISTRIBUTION OF MINORS

October 1, 1931

	5-7	7-14	14-16
Boys	6	24	4
Girls	12	32	14
	18	56	18
In School	12	56	17
Not in School	6	0	1
	18	56	18

PERFECT ATTENDANCE

School Year 1930-31

September to December

Lillian Carey

January to June

Beatrice Blade — Franklin Reed

For the Year

Olive Blade — Charlotte Robinson — Helen Robinson

IN HIGH SCHOOL, OCTOBER 1, 1931

Orange

Elizabeth Brown
Helen Ellis
Alice Oliver
Genevieve Robinson

Greenfield

Myrtle Taylor

New Salem

Elinor Bean
Ora Gilliland
Frances Richards
Doris Powling
Grace Powling
Marguerite Richards
Richard Rock
Leon Wetherby
Peter Wirth
Winona Van Rensselaer

Report of the School Nurse

Orange, Mass., January 9, 1932.

MR. D. F. CARPENTER, Superintendent
Millers Falls, Massachusetts

Dear Mr. Carpenter:

The following is a report of the work done by the school nurse in the town of Wendell during 1931.

A routine visit to each school, inspection and weighing of the children has been made at least once each month. Home visits to those homes with children having known physical defects requiring immediate attention have been made.

Dr. Johnson, school physician, was assisted with the Fall physical examination of the children.

Number of pupils examined	69
Number having defects	60
Number having no defects	9

The following defects were noted:

Nutrition	7
Posture	22
Teeth	36
Throat	16

It is plainly seen that defective teeth are the most common of the defects noted, with poor posture next in line.

An effort is being made to secure the services of a dentist to examine the teeth of all children as part of the school dental program. This will give parents the opportunity of knowing

just what dental work is needed by each child. Later there will be a dental clinic held for the benefit of those needing and desiring attention but who cannot go to their own dentist.

As for poor posture, parents can do a great deal in helping their children to correct this defect. The man, woman or child who stands up on his two feet, straight and tall, is so much more attractive than one who does not.

It should be remembered that plenty of milk, dark breads and cereals, fresh fruits and vegetables as well as cooked ones, butter and an occasional egg are very important in the daily diet of growing children. The lack of these foods results in poor nutrition.

The well-child conference was held at the Town Hall, September 30. Fourteen children were brought in by parents who took advantage of this opportunity for an examination and expert advice concerning them.

Four girls were sent to the Greenfield Health Camp.

Arrangements were made for two children to go to the Franklin County Hospital for the removal of diseased tonsils.

Respectfully submitted,

JOYCE F. POOLE, R. N.
American Red Cross Public
Health and School Nurse.

Report of Supervisor of Music

MR. D. F. CARPENTER,
Superintendent of Schools,
Millers Falls, Mass.

Dear Mr. Carpenter:

It is with pleasure that I submit my first report as Music Supervisor. It has been a very pleasant year, and I wish to thank all the teachers for their splendid cooperation.

A great deal of time has been spent in individual singing and in learning new songs. In the lower grades, nearly fifteen new songs have been learned since September, in addition to regular tone practice, individual singing, note reading, and written work.

In the upper grades equally as much has been accomplished as in the lower grades. All of the schools are having two part singing.

The material in text books has been pretty thoroughly exhausted in music reading and general music appreciation in two of the schools.

New text books are essential to the further development of the child along music lines, if we hope to continue in our aim of developing this primary requisite of all art study.

Respectfully submitted,

CLARA R. PARMENTER,
Supervisor of Music.

ANNUAL
OFFICIAL REPORTS

—of the—

Town of Wendell, Mass.

For the Year Ending Dec. 31

1 9 3 2

ANNUAL REPORT

——OF THE——

TOWN OF WENDELL

Selectmen, Board of Health, Board of Public Welfare, Bureau of Old Age Assistance

——TOGETHER WITH THE——

Reports of the School Committee, Library Trustees, Cemetery Commissioners, Assessors, Tax Collector and Auditor

——FOR THE——

Year Ending December 31, 1932

ORANGE, MASS.
ENTERPRISE AND JOURNAL
1933

Itemized Report of the Selectmen of Wendell

Orders 1 to 554 Including Order 559
Amounting to $6980.34

MISCELLANEOUS

January 1st to May 13th, 1932

Appropriation $1000.00

Frank E. Ballou, inspection of stables...	$50 00
Spooner Brothers, elbows for Town Hall.	75
Wright and Potter Printing Company, warrants.....	2 14
Hobbs and Warren, cash book for collector and assessors' blanks.....	3 15
Ruth Champlin, janitor service, town hall	5 50
Mildred A. Glidden, supplies purchased for assessors and partial salary as clerk of selectmen.....	13 00
Fitzgerald Book and Art Company, ledger sheets.....	80
Walter C. Oliver, inspection slaughtered meat.....	29 00
Merrimac Chemical Company, express on carboys.....	2 48
Hales Electric Shop, repairs and supplies for Delco plant.....	22 55

Charles A. Fiske, gas and oil for Delco plant	$ 11 26
Daniel W. Field, repairs, town hall locks	3 20
Charles M. Ballou, wood for town hall and sawing of same	27 00
P. B. Murphy, dog license book	1 70
Election Officers at Town Meeting, March 7th, 1932	
Mrs. Gertrude Wilson	5 00
John Sandberg	5 00
W. Morton Brown	5 00
Mrs. Louise Clark	5 00
Joseph L. Perry, moderator at town meeting, March 7th, 1932	5 00
J. S. Whitman, printing town reports, warrants and ballots	132 70
M. N. Smith and Son, repairing safe lock.	2 50
The Barre Gazette, excise bills, envelopes and stationery for tax collector	8 00
J. S. Whitman, registration notices and cards and voting lists	23 85
Frank J. Lawler, town council, legal expenses	200 00
C. M. Ballou, traveling expenses, legal business	10 00
Lewis B. Bowen, traveling expenses, legal business	10 00
Davol Printing Company, assessors' supplies	7 75
Orange Hardware Company, broom and brush for town hall	3 75
J. L. Fairbanks Company, Old Age Assistance return sheets	1 10
Election Officers, April 26th, 1932	
Mrs. Gertrude Wilson	3 00
Mrs. Louise Clark	3 00

John Sandberg	$3 00	
W. Morton Brown	3 00	
Charles M. Ballou	3 00	
Amount brought forward		$612 18

HEDGE HOG BOUNTIES

January 1st to May 13th, 1932

Appropriation $25.00

Minnie Chapman, 1	$ 50	
Ray Burnham, 5	2 50	
Raymond Wirth, 5	1 25	
Walerie Wirth, 2	50	
Amount brought forward		$4 75

SALARIES AND EXPENSES OF TOWN OFFICERS

January 1st to May 13th, 1932

Appropriation $1000.00

Marion E. Whitney, auditor 1931 accounts	$20 00
Mildred A. Glidden, postage, assessors	2 62
C. M. Ballou, traveling expenses, assessors	10 00
Mildred A. Gliden,postage for selectmen, board of health, board of public welfare and bureau of old age assistance.	2 84
Sears Roebuck and Company, small supplies for treasurer	39
G. P. Harrington, small supplies for treasurer	3 60

Mildred A. Glidden, stamps purchased, postage paid on letters, special trips to Orange for treasurer	$ 7 96	
Mildred A. Glidden, partial salary as treasurer	22 00	
Amount brought forward		$69 41

ELECTRIC LIGHTS AT WENDELL DEPOT

January 1st to May 13th, 1932
Appropriation $100.00

Athol Gas and Electric Company, lights for January, February, March and April	$33 20	
Amount brought forward		$33 20

SNOW REMOVAL

January 1st to May 13th, 1932
Appropriation $400.00

Ernest E. Taylor, labor	$ 20 80	
Arthur E. Taylor, labor	2 40	
Town of Wendell, use of tractor	166 50	
Phillip G. Nystrom, repairs, snow plow	86	
Glenn O. Ellis and truck	45 88	
J. L. Haskins, labor	1 60	
R. M. Clark, labor	84 75	
Caroll Trucking Company, use of snow plow	50 00	
Charles Wirth, labor	4 00	
Ralph Carey, labor	4 80	
Raymond Moore, labor	17 00	
Amount brought forward		$398 59

MAINTENANCE OF HIGHWAYS

January 1st, to May 13th, 1932

Appropriation

Town	$2400 00
State	4800 00
	$7200 00

Payroll		
No. 1	$ 14 75	
No. 2	32 60	
No. 3	49 60	
No. 4	244 90	
No. 5	530 10	
No. 6	304 30	
No. 7	617 80	
Material No. 1	69 55	
Order No. 568	2 40	
Amount brought forward		$1866 00
Individual Accounts		
Glenn O. Ellis, superintendent, man and truck	$322 95	
Harriet E. Ames, gravel	19 50	
C. M. Ballou, use of horse	16 00	
Frank E. Ballou and truck	189 70	
Charles H. Bean, labor	6 40	
J. E. Bolan, labor	35 20	
Fred Bosworth, labor	25 60	
Ellen S. Bowen, gravel	31 50	
W. Morton Brown, labor	22 40	
Raymond Burnham, labor	22 40	
Elwin W. Canedy, gravel	5 80	
Ralph Carey, labor	20 80	

Ray Clark, labor	$ 60	00
Erwin Day, labor	38	40
Peter Drodowski, man and team	15	60
D. W. Field, labor	3	20
Andrew Fox, labor	54	40
William Glidden, labor	41	60
J. L. Haskins, labor	67	20
Charles H. Jennison, labor	10	00
Arthur Lewis, labor	9	60
D. C. Locke, labor	9	60
Adelbert Merchant, labor	9	60
Raymond Moore, labor	68	40
Morton Oliver, labor	78	40
Warren S. Oliver, labor	41	60
Orange Hardware Company, tools	6	60
Joseph L. Perry, labor	16	00
R. L. Pratt, labor	9	60
Clifton Reed, labor	28	80
Oscar Richardson, labor	28	80
John Sandberg, labor	64	80
Mrs. Joseph Satrowsky, gravel	6	15
Ernest Taylor, labor	32	80
Warren Taylor, labor	32	00
Herbert Thompson, labor	16	00
Town of Wendell, use of Ford truck	61	50
Town of Wendell, use of Chevrolet truck	6	00
Town of Wendell, use of tractor	199	50
Edwin Wilder, labor	41	60
J. M. Wilder, labor	41	60
Alton Wilson, labor	8	40
Charles Wirth, labor	27	20
Frank York, labor	12	80
Amount brought forward		$1866 00

LIBRARY

January 1st to May 13th, 1932

Appropriation $50.00

Dog Fund $101.44

M. E. Whitney, subscription to Good Housekeeping and Junior Home Magazine	$ 5 00	
M. E. Whitney, books, Sears Roebuck and Company	7 50	
M. E. Whitney, salary and janitor service	14 30	
Amount brought forward		$26 90

BONDING TOWN OFFICERS

January 1st to May 13th, 1932

Appropriation $75.00

James D. Kimball and Company, bonds, town clerk and tax collector	$30 00	
Hartley R. Walker, bonds, town treasurer	25 00	
		$55 00

SUPPRESSION OF MOTHS

January 1st to May 13th, 1932

Appropriation $250.00

Walter C. Oliver, express and cartage on creosote	$ 1 25	
Fitzhenry Guptill Company, creosote	1 76	
Arthur Glidden, superintendent and use of horse	81 24	
Daniel W. Field, labor	51 20	
Amount brought forward		$135 45

FIRE DEPARTMENT

January 1st to May 13th, 1932

Appropriation $100.00

Warren Taylor, labor, East Road fire	$6 00
S. Corodack, labor, East Road fire	1 20
F. Buswick, labor, East Road fire	1 20
Victor Corodack, labor, East Road fire	2 00
Raymond Cadrette, labor, Wendell Depot fire	40
William Lockwood, labor, East Road fire	4 60
Charles A. Fiske, warden and car, Wendell Depot fire	1 50
Edwin Austin and car, Wendell Depot fire	1 50
Robert Ellis, labor, Wendell Depot fire	40
Lorenzo Rawson, labor, Wendell Depot fire	40
Eugene Gale, labor, Wendell Depot fire	40
Fred LaFountain, labor, Wendell Depot fire	40
Leon LaBombard, labor, Wendell Depot fire	40
Earl LaBombard, labor, Wendell Depot fire	40
O. D. Baker and car, Railroad fire	3 50
Andrew Baker, labor, Railroad fire	1 20
Charles Matterson, labor, Railroad fire	1 20
George Strong, labor, Railroad fire	80
Edwin Austin and car, Railroad fire	2 50
Eugene Gale and car, Railroad fire	2 30
Lorenzo Rawson, labor, Railroad fire	80
David Locke, labor, Railroad fire	80
Wallace Brown, labor, Railroad fire	80
Clesson Wyman, labor, Railroad fire	80
Adelbert Merchant, labor, Railroad fire	80

Charles Fiske and car, Wendell Depot fire	$1 50	
Edwin Austin and car, Wendell Depot fire	1 50	
Plin Wetherby and car, Wendell Depot fire	1 00	
Eugene Gale and car, Wendell Depot fire	1 00	
Elwin Hill, labor, Wendell Depot fire	80	
Fred Joslin, labor, Wendell Depot fire	80	
Carl Humphrey, labor, Wendell Depot fire	40	
W. Morton Brown, labor, Wendell Depot fire	40	
Mixter Gibbs, labor, Wendell Depot fire	40	
Amount brought forward		$44 10

WILD CAT BOUNTIES

January 1st to May 13th, 1932

Repaid by County

Guy Cheever, 1	$10 00	
Lloyd Viner, 5	50 00	
R. H. Burnham, 1	10 00	
Amount brought forward		$70 00

SANDING

January 1st to May 13th, 1932

Appropriation $100.00

Warren Taylor, labor	$ 2 80	
G. O. Ellis and truck	26 00	
Ernest Taylor, labor	6 80	
Arthur Taylor, labor	5 60	
J. L. Haskins, labor	2 80	
R. M. Clark, labor	3 50	
Amount brought forward		$47 50

SOLDIERS' RELIEF

January 1st to May 13th, 1932
Borrowed from Contingency Fund

No. 1, aid	$30 00	
Amount brought forward		$30 00

UNPAID 1931 BILLS

January 1st to May 13th, 1932
Appropriation $235.00

Town of Orange, fire department	$133 95	
E. L. Lewis, workmen's insurance	40 26	
Elisha S. Hall, legal expenses	60 00	
		$234 21

ROAD MACHINERY FUND

January 1st to May 13th, 1932
Appropriation $100.00

Registrar of Motor Vehicles, registration of tractor	$ 2 00	
Glenn O. Ellis, small supplies purchased, gas, oil and grease for tractor	63 28	
Cormier Garage, charging large battery	1 50	
Phillip G. Nystrom, repairs tractor	12 74	
Daniel W. Field, garaging Chevrolet truck	10 00	
C. M. Ballou, garaging Ford truck	9 00	
C. M. Ballou, partial payment month of April for garaging Ford truck	1 48	
		$100 00
$98.50—Borrowed from Contingency Fund and expended as follows—		
C. M. Ballou, balance of April bill garaging town Ford truck	$1 52	

Glenn O. Ellis, gas, oil and grease, Ford truck	$19 69	
J. L. Haskins, two inspection trips, Ford truck	4 80	
Cormier Garage, supplies for Ford truck	20 22	
Glenn O. Ellis, gas, oil and grease for Chevrolet truck	3 20	
Glenn O. Ellis, gas, oil and grease for tractor	35 96	
R. M. Clark, labor on tractor	8 00	
E. E. Taylor, labor on tractor	3 20	
Registrar of Motor Vehicles, registration Chevrolet truck	2 00	
		$98 59
Amount brought forward		$198 59

ROAD MACHINERY ACCOUNT

January 1st to May 13th, 1932

Earnings

Tractor		
Snow work	$166 50	
Maintenance of Highways	199 50	
Ford Truck		
Maintenance of Highways	61 50	
Chevrolet Truck		
Maintenance of Highways	6 00	
Total Earnings to May 13th, 1932		$433 50

Continuation of Itemized Report of the Selectmen of Wendell

MISCELLANEOUS

May 14th to December 31st, 1932

Amount brought forward	$612 18
Theodore N. Waddell, certification of notes, numbers 19, 20, 21	6 00
Walter C. Oliver, inspection slaughtered meat	74 00
Hobbs and Warren, poll tax and real estate commitment books, O. A. A. and Board of Public Welfare supplies and supplies for the Sealer of Weights and Measures	11 22
J. L. Perry, moderator, special town meeting	5 00
County Commissioners, relocation fee	3 00
Charles A. Lewis, gas and oil for Delco and kerosene for town hall	36 60
Ruth Champlin, care of hall and Delco	20 50
Hales Electric Shop, supplies and repair work on Delco	23 85
Barre Gazette, poll and O. A. A. bills	3 00
Fitzgerald Book and Art Company, cash book, treasurer	6 30
Mildred A. Glidden, salary, clerk for board of public welfare, selectmen, board of health and bureau of O. A. A.	61 00

Elias Richardson, auto hire and expenses of tax collector	$29 00	
Warren S. Oliver, transportation of fire equipment	2 00	
Frank E. Ballou, inspection of tubercular stables	4 00	
Orange Savings Bank, insurance and drawing deed, Hudson property	17 00	
Orange Hardware Company, small supplies for town hall and repair supplies for Hudson property	33 40	
Elias Richardson, O. A. A. blanks	50	
William S. Duncan, drawing deed, Frank Day property	3 00	
Charles M. Ballou, wood, town hall	9 00	
D. O. Perry, repairs, town hall	1 50	
Town of Montague, taxes, Johnson place	14 85	
John Sandberg, election clerk, September 20, 1932	3 00	
Gertrude Wilson, election clerk, September 20, 1932	3 00	
Louise Clark, election clerk, September 20, 1932	3 00	
W. M. Brown, election clerk, September 20, 1932	3 00	
C. M. Ballou, election clerk, September 20, 1932	3 00	
Durnin Brothers, tax bills and envelopes	5 91	
Town of New Salem, partial bill vocational education Richard Rock	2 19	
		$1000 00

Borrowed from Contingent Fund

Town of New Salem, balance of bill vocational education Richard Rock	$28 06	
M. W. Carroll, cases 3533, 3534, 3535	31 10	

F. I. Webster and Company, supplies for repairs, Cora Hudson property	$ 8 13	
A. B. Lewis, repairs, Hudson property	13 75	
W. M. Brown, election officer, November 8, 1932	3 00	
Louise Clark, election officer, November 8, 1932	3 00	
Gertrude Wilson, election officer, November 8, 1932	3 00	
John Sandberg, election officer, November 8, 1932	3 00	
C. M. Ballou, election officer, November 8, 1932	3 00	
Charles A. Fiske, services as Forest Warden	8 25	
Walter Oliver, services as Forest Warden	16 75	
Elias Richardson, recording births, deaths and marriages and qualifying officers	10 25	
Jesse Haskins, salary, sealer of weights and measures	10 00	
Boston and Maine Railroad, express on equipment for snow work	14 11	
Charles H. Jennison, paint and painting road signs	3 00	
Jesse Haskins, sealing town scales	1 00	
		$159 40
Total		$1159 40

HEDGE HOG BOUNTIES

May 14th to December 31st, 1932

Amount brought forward	$4 75
Calvin Wood, 2	50
Leon Wetherby, 2	50
Warren Taylor, 1	25

Rupert Goddard, 1	$ 25	
Charles M. Ballou, 2	50	
John Gilliland, 1	25	
Walter Reed, 2	50	
Eugene Gale, 5	1 25	
Arthur Higgins, 3	75	
George Webster, 1	25	
Harry Morey, 1	25	
Warren Ellis, 3	75	
Jesse Pratt, 2	50	
J. E. Bolan, 6	1 50	
Charles Bean, 3	75	
Arthur Allen, 1	25	
R. H. Burnham, 5	1 25	
R. M. Carey, 2	50	
Raymond Wirth, 4	1 00	
Fred Jennison, 4	1 00	
Edwin Blodgett, 5	1 25	
Total		$18 75

SALARIES AND EXPENSES OF TOWN OFFICERS

May 14th to December 31st, 1932

Amount brought forward	$ 69 41	
Charles M. Ballou, chairman of selectmen and board of health	125 00	
Lewis B. Bowen, salary, selectman and board of health	75 00	
Charles H. Jennison, salary, selectman and board of health	75 00	
Bureau of old age assistance and board of public welfare		
Charles M. Ballou, chairman, salary	75 00	

Lewis B. Bowen, salary	$ 25 00	
Charles H. Jennison, salary	25 00	
G. P. Harrington, envelopes for selectmen, etc.	1 00	
Mildred A. Glidden, postage and telephones for selectmen, board of health, board of public welfare and bureau of old age assistance	10 66	
Charles M. Ballou, expenses of postage, telephoning, carfare, and auto hire for board of public welfare, selectmen, board of health and bureau of old age assistance	75 15	
Town Clerk, Elias Richardson, salary	100 00	
Elias Richardson, stamps, stationery, etc. for town clerk	16 79	
J. S. Whitman, envelopes, letter and note heads for town clerk	7 50	
Town Treasurer, Mildred A. Glidden, salary	128 00	
G. P. Harrington, envelopes for town treasurer	35	
Mildred A. Glidden, postage, stationery, envelopes, telephoning, auto hire for town treasurer	17 70	
Assessors		
Charles M. Ballou, chairman, salary	30 00	
Lewis B. Bowen, salary	30 00	
Mildred A. Glidden, clerk, salary	75 00	
Walter Oliver, use of car in assessing	10 00	
Mildred A. Glidden, postage and telephoning assessors	5 51	
Glenn O. Ellis, constable, salary	20 00	
Total		$997 07

COURT JUDGMENTS

May 14th to December 31st, 1932

Emma F. Grew, salary as school teacher	$527 63	$527 63

ARTICLE 3 OF SPECIAL TOWN MEETING

June 10th, 1932

Appropriation $4000.00

Released by Court order

Frank J. Lawler, town counsel bill	$412 00	$412 00

ELECTRIC LIGHTS AT WENDELL DEPOT

May 14th to December 31st, 1932

Amount brought forward	$33 20	
Athol Gas and Electric Light Company, lights for May, June, July, August, September, October, November and December	66 40	
		$99 60

COLLECTION OF TAXES

May 14th to December 31st, 1932

Appropriation $200.00

Elias Richardson, 1931 salary as tax collector	$100 00	$100 00

BRIDGES

May 14th to December 31st, 1932

Appropriation $400.00

G. O. Ellis, labor	$12 80
R. M. Clark, labor	3 20
C. H. Jennison, labor	4 80

J. L. Haskins, labor	$3 60	
C. G. Wirth, labor	3 60	
Peter Wirth, labor	3 60	
Town of Wendell, use of truck 1	4 50	
Adelbert Merchant, stringers	3 00	
		$39 10

MAINTENANCE OF HIGHWAYS

May 14th to December 31st, 1932

Amount brought forward	$1866 00	
Payrolls		
No. 8	579 90	
No. 2, Material	44 10	
No. 9	617 90	
No. 10	72 60	
No. 11	269 80	
No. 12	517 55	
No. 3, Material	111 20	
No. 13	352 80	
No. 14	70 40	
No. 15	38 05	
No. 16	29 10	
No. 17	42 00	
No. 18	160 10	
No. 4, Material	83 82	
No. 19	133 90	
No. 20	190 20	
No. 21	120 00	
No. 22	147 80	
No. 23	121 20	
No. 24	155 70	
No. 25	96 80	
No. 26	95 90	
No. 27	59 90	

No. 28	$ 8 00	
No. 29	85 80	
No. 30	121 60	
No. 31	410 55	
No. 5, Material	57 10	
No. 6, Material	44 60	
No. 32	467 10	
No. 7, Material	11 13	
No. 33	17 40	
Total		$7200 00

Individual Accounts

Amount brought forward	$1866 00	
Glenn O. Ellis, superintendent, man and truck, telephones and postage	636 13	
Harriet E. Ames, gravel	48 60	
C. M. Ballou, use of horse	16 00	
Frank E. Ballou, truck and gravel	528 25	
Charles H. Bean, labor	6 40	
J. E. Bolan, labor	96 00	
Fred Boswoth, labor	38 40	
Ellen Bowen, gravel	12 10	
Wallace Brown, labor	14 40	
W. Morton Brown, labor	80 80	
Ray Burnham, labor	83 20	
Ralph Carey, labor	56 90	
Ray Clark, labor	99 20	
W. H. Davis, labor	31 20	
Erwin Day, labor	75 60	
J. H. Dugan, labor	64 20	
D. W. Field, labor	181 60	
Andrew Fox, labor	109 60	
R. D. Gilliland, labor	4 80	
Arthur Glidden, labor	117 10	

William Glidden, labor	$ 57 60
Lester Granger, labor	55 50
J. L. Haskins, labor	134 40
Elwin Hill, labor	19 20
E. R. Hutchinson, labor	52 80
Charles H. Jennison, labor	191 60
Fred Jennison, labor	7 20
Arthur Lewis, labor	6 40
D. C. Locke, labor	44 80
Adelbert Merchant, labor	21 60
Raymond Moore, labor	59 20
Mace Moulton, Jr., supplies	20 35
J. N. Muldoon Company, supplies	8 40
New England Metal Culvert Company, culverts	40 55
The Niles Company, supplies	11 05
Phillip Nystrom, sharpening picks	14 20
Morton Oliver, labor	132 00
Warren S. Oliver	101 60
Orange Hardware Company, tools	23 37
J. L. Perry, labor and gravel	144 60
H. Powling, labor	14 40
R. L. Pratt, labor	35 50
Clifton Reed, labor	135 20
Walter Reed, labor	26 40
Oscar Richardson, labor	84 00
John Sandberg, labor and gravel	84 20
Arthur Taylor, labor	45 20
Ernest E. Taylor, labor	15 20
L. O. Taylor, labor	35 20
Warren Taylor, labor	58 40
Herbert Thompson, labor	25 60
George Webster, labor	38 00
Town of Wendell, use of Ford truck	232 50
Town of Wendell, use of Chevrolet truck	304 50

Town of Wendell, use of tractor	$216 00	
Edwin Wilder, labor	117 30	
J. M. Wilder, labor	51 20	
A. B. Wilson, labor	69 60	
Charles Wirth, labor	44 80	
Peter Wirth, labor	10 80	
Walerie Wirth, labor	3 20	
Ernest Wood, labor	7 20	
Mrs. William Woods, gravel	29 50	
C. W. Wyman, labor	26 40	
William Wyman, labor	21 60	
Winfred Wyman, gravel	11 20	
Frank York, labor	144 00	
Total		$7200 00

WORKMEN'S INSURANCE

May 14th to December 31st, 1932
Appropriation $300.00

E. L. Lewis, policy No. 7509454	$300 00	$300 00

MEMORIAL DAY

May 14th to December 31st, 1932
Appropriation $50.00

Walter C. Oliver, flags, luncheon expenses and transportation of speaker	$ 4 40	
Rev. Charles G. Smith, speaker	10 00	
E. D. Austin, wreaths	3 75	
C. B. Bemis, ice cream	14 00	
C. N. Harlow, flags, plates, napkins	2 85	
Cut Price Market, groceries	15 00	
Total		$50 00

LIBRARY

May 14th to December 31st, 1932

Amount brought forward	$26 80	
Thorpe and Martin, index cards	2 55	
Arthur R. Womrath, books	42 23	
M. E. Whitney, salary and janitor service	42 90	
M. E. Whitney, cash paid out	1 85	
M. E. Whitney, subscriptions to Cosmopolitan, American Magazine, Popular Mechanics and Child Life	10 50	
		$126 83

CEMETERIES

May 14th to December 31st, 1932
(Interest money)

John Quist, center cemetery	$19 20	
Charles M. Ballou, cemetery	10 50	
William Wyman, cemetery	2 00	
Charles H. Jennison, south cemetery	5 00	
F. I. Webster and Company, lawn mower	14 19	
E. J. Taylor, center cemetery	8 00	
		$58 89

TREE WARDEN

May 14th to December 31st, 1932
Appropriation $50.00

Arthur Glidden, warden and labor	$10 60	
J. S. Whitman, posters	2 95	
Glenn Ellis, labor	1 00	
William Glidden, labor	4 80	
		$19 35

SUPPRESSION OF MOTHS

May 14th to December 31st, 1932

Amount brought forward	$135 45	
Arthur Glidden, superintendent and use of horse	68 10	
William Glidden, labor	44 40	
		$247 95

FIRE DEPARTMENT

May 14th to December 31st, 1932

Amount brought forward	$44 10
Walter C. Oliver, warden and car, Kentfield fire	1 80
Warren Oliver, labor, Kentfield fire	80
Glenn Ellis, labor, Kentfield fire	80
Walter C. Oliver, warden and car, B & M fire of May 13th, 1932	3 40
C. M. Ballou and man, B. & M. fire of May 13th, 1932	2 80
David Locke, labor, B. & M. fire of May 13th, 1932	1 60
Clesson Wyman, labor, B. & M. fire of May 13th, 1932	80
Frank E. Ballou, carting fire equipment, May 13th, 1932	3 00
Walter C. Oliver, warden	80
Walter C. Oliver and car, railroad fire	1 40
G. O. Ellis and car, railroad fire	1 40
Warren Oliver, labor	40
Allen Charter, labor	40
C. M. Ballou, labor	40
Arthur Taylor, labor	40

Erwin Day, labor	$ 40	
Raymond Wirth, labor	40	
Charles Haywood, labor	40	
George Blair, labor	1 20	
Arthur Lewis, labor	40	
George Rondeau, labor	40	
Eugene Hutchinson and car	1 40	
Andrew Fox, labor	40	
		$69 30

WILD CAT BOUNTIES

May 14th to December 31st, 1932

Amount brought forward	$70 00	
W. H. Tower, 1	10 00	
		$80 00

REFUNDS MOTOR EXCISE TAXES—1932

J. E. Bolan	$1 01	
Edwin D. Austin	39	
Bertha Oliver	69	
Nelson A. Brewer	75	
Charles A. Fiske	1 50	
Alburn Fiske	1 99	
		$6 33

OLD HOME DAY CELEBRATION

May 14th to December 31st, 1932
Appropriation $50.00

Rev. Charles G. White, speaker	$10 00
Allie Bargeron, orchestra, afternoon and supper concert	15 00

Joseph P. Hartjens, transportation	$ 2 50	
Laura M. Ballou, chairman of supper committee, suppers served to orchestra and entertainers	5 00	
Lydia M. Ellis, chairman of luncheon committee, lunches served to orchestra and entertainers	5 00	
G. P. Harrington, small supplies	1 20	
J. S. Whitman, posters and advertising	11 30	
		$50 00

STATE IMPROVED ROAD

May 14th to December 31st, 1932

Appropriation, Town	$3000 00
County	1000 00
State	4000 00
	$8000 00

Payrolls

No. 1	$355 20
No. 2	493 75
No. 3	309 53
No. 4	442 70
No. 1, Material	251 57
No. 5	338 40
No. 6	539 10
No. 7	381 65
No. 8	275 45
No. 9	423 93
No. 2, Material	172 35
No. 10	285 60
No. 11	445 73
No. 11A	339 45
No. 12	277 33

No. 14	$483 28	
No. 15	378 50	
No. 16	443 00	
No. 3, Material	230 05	
No. 4, Material	167 83	
No. 17	245 40	
No. 5, Material	321 85	
No. 18	109 23	
No. 19	148 40	
No. 6, Material	44 60	
No. 20	96 20	
Total		$8000 08

Individual Accounts

Glenn O. Ellis, superintendent, man and truck	$1068 98
Frank E. Ballou, and truck	678 75
L. M. Ballou, posts	50 00
J. E. Bolan, labor	168 90
Ellen Bowen, sand and gravel	132 40
L. B. Bowen, sharpening drills	6 15
W. G. Brown, labor	44 40
W. M. Brown, labor	155 10
Raymond Burnham, labor	177 90
R. M. Carey, labor	90 60
Ray Clark, labor	109 60
M. H. Comeau, labor	33 90
W. H. Davis, labor	13 20
E. G. Day, labor	168 30
J. H. Dugan, labor	22 80
D. W. Field, labor	91 20
Andrew Fox, labor	190 50
Fred Fox, labor	9 60
R. D. Gilliland, labor	26 40
Arthur Glidden, labor	68 40

William Glidden, labor	$180 30
J. P. Hartjens, lighting lanterns	23 00
Jesse Haskins, labor	198 60
E. M. Hill, labor	63 30
E. R. Hutchinson, labor	93 60
Charles H. Jennison, labor	36 80
Fred LaFountain, ties for blasting	3 70
D. C. Locke, labor	9 60
Massachusetts Broken Stone Company, rental of compressor	180 00
Adelbert Merchant, labor	4 80
Raymond Moore, labor	29 40
New England Metal Culvert Company, culverts	164 91
Phillip G. Nystrom, sharpening tools	6 30
Morton Oliver, labor	183 90
Warren S. Oliver, labor	105 60
Orange Hardware Company, cement and tools	39 90
J. L. Perry, labor	67 20
Horatio Powling, labor	116 10
Clifton Reed, labor	82 80
Walter Reed, labor	103 50
Oscar Richardson, labor	161 10
W. F. Robertson Company, fencing	242 00
John Sandberg, labor and gravel	213 30
Arthur Taylor, labor	71 10
Ernest Taylor, labor	22 40
Leon Taylor, labor	125 10
Warren Taylor, labor	118 20
Herbert Thompson, labor	13 80
F. I. Webster and Company, dynamite, tools and paint	329 79
G. A. Webster, labor	141 60
Town of Wendell, use of Ford truck	368 25

Town of Wendell, use of Chevrolet truck	$202 50	
Town of Wendell, use of tractor	220 50	
Edwin Wilder, labor	94 80	
J. M. Wilder, labor	195 30	
Alton Wilson, labor	144 60	
Charles Wirth, labor	169 50	
Peter Wirth, labor	26 40	
Frank York, labor	62 80	
E. C. Wood, labor	36 30	
C. W. Wyman, labor	38 40	
Charles A. Lewis, kerosene	1 95	
		$8000 08

RESURFACING—TARVIA ON ROADS

May 14th to December 31st, 1932

Appropriation, Town	$1500 00
State	1500 00
	$3000 00

Payrolls		
No. 1	$ 138 80	
No. 2	139 60	
No. 3	237 70	
No. 1, Material	1195 63	
No. 4	110 80	
No. 5	365 93	
No. 6	551 03	
No. 2, Material	122 80	
No. 7	137 80	
		$3000 09
Individual Accounts		
Glenn O. Ellis, superintendent, man and truck	$ 303 61	
Frank E. Ballou, and truck	195 95	

The Barrett Company, tarvia	$1169 13
C. H. Bean, labor	6 40
J. E. Bolan, labor	33 60
F. H. Bosworth, labor	8 00
Ellen S. Bowen, gravel	73 40
W. M. Brown, labor	32 00
Wallace Brown, labor	9 60
Ray Burnham, labor	34 40
R. M. Carey, labor	33 80
Ray Clark, labor	16 00
W. H. Davis, labor	3 60
E. G. Day, labor	45 90
James Dugan, labor	24 00
D. W. Field, labor	45 60
Andrew Fox, labor	52 95
Ralph Gilliland, labor	8 00
Arthur G. Glidden, labor	4 80
W. A. Glidden, labor	21 60
J. P. Hartjens, lighting lanterns	5 00
J. L. Haskins, labor	43 20
E. A. Hill, labor	9 60
E. R. Hutchinson, labor	12 00
Adelbert Merchant, labor	4 80
Raymond Moore, labor	12 80
Morton Oliver, labor	38 40
W. S. Oliver, labor	17 60
J. L. Perry, labor	25 20
Horatio Powling, labor	33 60
R. L. Pratt, labor	6 40
Clifton Reed, labor	19 20
Walter Reed, labor	28 80
Oscar Richardson, labor	30 00
John Sandberg, labor and gravel	49 40
Arthur Taylor, labor	37 10
Ernest Taylor, labor	4 80
L. O. Taylor, labor	17 60

Warren Taylor, labor	$37 60	
Garfield Tyler, gravel	26 50	
George Webster, labor	14 40	
Town of Wendell, use of tractor	33 00	
Town of Wendell, use of Ford truck	89 25	
Town of Wendell, use of Chevrolet truck	99 00	
Edwin Wilder, labor	40 00	
J. M. Wilder, labor	31 80	
Alton Wilson, labor	39 50	
Charles Wirth, labor	42 40	
E. C. Wood, labor	7 20	
Frank York, labor	21 60	
		$3000 09

SANDING

May 14th to December 31st, 1932

Amount brought forward	$47 50	
Bachelder's Service Station, chains for Ford truck	21 00	
G. O. Ellis, labor	8 40	
Town of Wendell, use of Ford truck	6 00	
J. L. Haskins, labor	6 00	
		$88 90

FIRE EQUIPMENT

May 14th to December 31st, 1932

Appropriation $100.00

E. L. Lewis, fire equipment	$100 00	$100 00

POSTS AND RAILINGS

May 14th to December 31st, 1932
Appropriation $500.00

New England Fencing Company, fencing	$140 00	
C. M. Ballou, posts	25 00	
G. O. Ellis, labor and truck	29 13	
J. L. Perry, labor	34 40	
Adelbert Merchant, labor	9 60	
R. H. Burnham, labor	15 60	
W. M. Brown, labor	15 60	
Andrew Fox, labor	8 80	
Phillip G. Nystrom, supplies	1 90	
Town of Wendell, use of Ford truck	2 25	
R. M. Clark, labor	3 60	
W. S. Oliver, labor	12 00	
C. G. Wirth, labor	12 00	
A. B. Wilson, labor	26 40	
A. E. Taylor, labor	26 40	
F. N. York, labor	4 80	
E. G. Day, labor	4 80	
F. I. Webster Company, paint	22 50	
		$394 78

SOLDIERS' RELIEF

May 14th to December 31st, 1932

Amount brought forward	$30 00	
No. 1, aid	25 00	
No. 2, aid	20 00	
		$75 00

CONTINGENCY FUND

January 1st to December 31st, 1932
Appropriation $400.00

Truck and Tractor Account (Road Machinery Fund)	$ 98 59	
Soldiers' Relief	75 00	
Frank J. Lawler, legal bill, town counsel	100 00	
Miscellaneous	126 41	
		$400 00

ROAD MACHINERY FUND

May 14th to December 31st, 1932
Appropriation of June 10th, 1932, $800.00

Amount brought forward	$198 59	
Glenn O. Ellis, gas, oil and grease for tractor	33 37	
H. F. Davis Tractor Company, supplies and repairs on tractor	301 84	
Charles A. Lewis, gas, oil and grease for tractor	64 71	
R. M. Clark, work on tractor	9 00	
J. L. Haskins, work on tractor	2 40	
Glenn O. Ellis, gas, oil and grease for Ford and Chevrolet trucks	55 46	
D. W. Field, trip to Athol with Chevrolet	3 20	
C. M. Ballou, garaging Ford truck	24 00	
Phillip G. Nystrom, supplies and repairs, Chevrolet truck	2 20	
Cormier Garage, supplies and repairs, Ford truck	73 39	
Cass Garage, supplies and repairs, Chevrolet truck	44 40	

Johnson Radiator Company, repair, Ford truck	$ 7 40	
Charles A. Lewis, gas, oil and grease for Ford and Chevrolet trucks	228 60	
Jesse Haskins, repairs, Ford truck	2 40	
Total		$1050 96

ROAD MACHINERY ACCOUNT

May 14th to December 31st, 1932

Amount brought forward	$433 50	
Earnings		
Tractor		
Maintenance of Highways	127 50	
Ford Truck		
Maintenance of Highways	93 75	
Resurfacing—Tarvia on Roads.	24 00	
Chevrolet Truck		
Maintenance of Highways	100 50	
Resurfacing—Tarvia on Roads.	24 00	
		$803 25
Appropriation transferred to Road Machinery Fund June 10th, 1932		$800 00
Amount in reserve	$ 3 25	

June 10th to December 31st, 1932

Earnings		
Tractor		
Maintenance of Highways	$ 88 50	
Resurfacing—Tarvia on Roads.	33 00	
State Improved Road	220 50	
Ford Truck		
State Improved Road	368 25	

Resurfacing—Tarvia on Roads.	$ 65 25	
Posts and Railings	2 25	
Bridges	4 50	
Sanding	6 00	
Maintenance of Highways	138 75	
Chevrolet Truck		
Maintenance of Highways	204 00	
State Improved Road	202 50	
Resurfacing—Tarvia on Roads.	75 00	
Amount in reserve		$1411 75

CASH ASSETS

Due from State Board of Public Welfare	$1692 05	
Due from State Board of Health	147 14	
Due from State Bureau of Old Age Assistance	467 99	
Due from Boston and Maine R. R. Fire Bill	15 50	
Uncollected 1931 Real Estate Taxes	230 12	
Uncollected 1931 Motor Vehicle Excise Taxes	23 46	
Uncollected 1932 Motor Vehicle Excise Taxes	80 86	
Uncollected 1932 Poll Taxes	44 00	
Uncollected 1932 Old Age Assistance Taxes	26 00	
Uncollected 1932 Real Estate Taxes	2310 64	
General Funds		
Orange National Bank, checking account	4641 18	
Orange Savings Bank, school fund book 11057	1214 16	

Orange Savings Bank, school fund book 7730	$ 204 60
Orange Savings Bank, library fund	529 97
Orange Savings Bank, surplus war bonus fund	292 59
Cash in Treasurer's Office	136 56

Other Resources

Cemetery Trust Funds	
W. Sawyer, bank book	109 00
Harrison W. Ballard, bank book	293 86
Mark Bullard, bank book	106 11
Almon C. Locke, bank book	159 03
Mary N. Phelps, bank book	235 86
Jane E. Williams, bank book	107 41
Town Farm timber lots	3000 00
Liberty Bond	1000 00
Watson Estate	25 00
Phelps Wood lots	250 00
Johnson Place, Montague	1000 00
Tractor and Road Machinery	4000 00
Webster lot	250 00
Harris property	1500 00
Town Hall and land	3000 00
Library and land	2500 00
Center School, land and tractor house	1700 00
West and Northwest School Houses	1500 00
Hudson property	1150 00
Day property	450 00

Trust Funds

Shelburne Falls Savings Bank	1487 82
Greenfield Savings Bank	587 33

Athol Savings Bank	$655 19	
Orange Savings Bank	173 30	
Crocker Institution for Savings	589 08	
Franklin Savings Institute	121 82	
		$38007 63

Respectfully submitted,

CHAS. M. BALLOU,
LEWIS B. BOWEN,
CHAS. H. JENNISON,
Board of Selectmen.

February 28, 1932.

This is to certify that I have this day examined the books and report of the Board of Selectmen and have found them correct.

JOSEPH L. PERRY, Auditor.

Itemized Report of Board of Health

January 1st to May 13th, 1932

Appropriation $500.00

Hampshire County Sanatorium, case No. 1	$207 43	
Amount brought forward		$207 43

CONTINUATION OF ITEMIZED REPORT OF THE BOARD OF HEALTH

May 14th to December 31st, 1932

Amount brought forward	$207 43	
Case No. 1		
Lewis Powling, transportation	3 50	
S. P. Woodbury, M. D., medical attendance	35 00	
Leavitt and Whitney, groceries	14 01	
Avery Harrington, transportation	19 00	
Irene Fox, labor	9 60	
Horatio Powling, labor and wood	12 40	
Hampshire County Sanatorium, care	92 57	
Joyce F. Poole, expenses, Dental and Well Child Clinics	35 00	
		$428 51

Received 1931 bills—Commonwealth of Massachusetts—Subsidy case	$182 14	
Due from Commonwealth of Massachusetts, subsidy case		$147 14
Net expense for 1932		$281 37

Respectfully submitted,

CHAS. M. BALLOU,
LEWIS B. BOWEN,
CHAS. H. JENNISON,
Board of Health.

February 28, 1932.

This is to certify that I have this day examined the books and report of the Board of Health and have found them correct.

JOSEPH L. PERRY, Auditor.

Itemized Report of the Board of Public Welfare

January 1st to May 13th, 1932

Appropriation	$2000.00
	$4000.00
	$6000.00

Aid Rendered to	
Number 1	$147 22
Number 9	174 65
Number 10	215 40
Number 11	220 36
Number 12	122 01
Number 16	107 00
Number 17	5 00
Number 19	3 00
Number 20	68 50
Number 21	77 20
Number 22	244 00
Number 23	87 87
Number 26	30 00
Number 30	195 03
Number 2	28 00
Number 31	117 11
Number 32	30 00
Number 33	99 25
Number 34	32 93
Amount brought forward	$2004 53

CONTINUATION OF ITEMIZED REPORT OF THE BOARD OF PUBLIC WELFARE

May 14th to December 31st, 1932

Amount brought forward	$2004 53	
Aid Rendered To		
Number 1	$202 90	
Number 9	242 76	
Number 10	354 49	
Number 11	308 40	
Number 12	279 58	
Number 4	12 62	
Number 16	52 00	
Number 17	8 10	
Number 18	19 28	
Number 20	150 65	
Number 21	204 85	
Number 22	28 00	
Number 23	254 03	
Number 26	13 00	
Number 27	72 00	
Number 30	95 50	
Number 31	166 10	
Number 33	26 83	
Number 34	290 81	
Number 35	273 06	
Number 36	16 72	
Number 37	107 08	
Number 38	16 00	
Number 39	87 52	
Number 40	90 00	
Number 41	14 00	
Number 42	34 00	
		$5424 81

Received 1931 bills, Commonwealth of Massachusetts	$335 74		
Received from Individuals, 1932 bills ...		$ 276 86	
Received from Other Towns, 1932 bills...		534 24	
Due from State, 1932 bills.....		1692 05	
			$2503 15
Net expense.....			$2921 66

Respectfully submitted,

CHAS. M. BALLOU,
LEWIS B. BOWEN,
CHAS. H. JENNISON,
} Board of Public Welfare.

February 28, 1933.

This is to certify that I have this day examined the books and report of the Board of Public Welfare and have found them correct.

JOSEPH L. PERRY, Auditor.

Itemized Report of Bureau of Old Age Assistance

January 1st to May 13th, 1932

Appropriation	$1000.00	
	$2000.00	
	$3000.00	
Assistance Rendered to		
Number 1	$ 86 43	
Number 2	86 43	
Number 3	86 43	
Number 4	121 00	
Number 5	121 00	
Number 6	139 66	
Number 7	86 43	
Number 8	91 22	
Number 9	89 00	
Number 10	33 00	
Amount brought forward		$940 60

CONTINUATION OF ITEMIZED REPORT OF BUREAU OF OLD AGE ASSISTANCE

May 14th to December 31st, 1932

Amount brought forward	$940 60	
Assistance Rendered To		
Number 1	$175 00	

Number 2	$160 00	
Number 3	175 00	
Number 4	119 00	
Number 5	178 00	
Number 6	237 89	
Number 7	175 00	
Number 8	184 00	
Number 9	200 00	
Number 10	105 00	
		$2649 49
Reimbursement received from State July, 1931, to May, 1932, bills $1694 86		
Due from State, 1932 bills to December 31st, 1932		467 99
Net expense		$2181 50

Respectfully submitted,

CHAS. M. BALLOU,
LEWIS B. BOWEN,
CHAS. H. JENNISON,
} Bureau of Old Age Assistance.

February 28, 1932.

This is to certify that I have examined the books and report of the Bureau of Old Age Assistance and have found them correct.

JOSEPH L. PERRY, Auditor.

Report of Cemetery Commissioners

Interest drawn from Trust Funds and expended as follows:

John B. Quist, Center Cemetery	$19 20	
Charles M. Ballou, Center Cemetery	10 50	
William Wyman, Center Cemetery	2 00	
Charles H. Jennison, South Cemetery	5 00	
F. E. Webster and Company, Lawn Mower for South Cemetery	14 19	
E. J. Taylor, Center Cemetery	8 00	
		$58 89

TRUST FUND BOOK BALANCES
AS OF DECEMBER 31ST, 1932

W. Y. Sawyer, bank book	$109 00	
Harrison W. Ballard, bank book	293 86	
Mark Bullard, bank book	106 11	
Almon C. Locke, bank book	159 03	
Mary N. Phelps, bank book	235 86	
Jane E. Williams, bank book	107 41	
		$1011 27

Respectfully submitted,

CHAS. M. BALLOU,
JOHN B. QUIST,
CHAS. H. JENNISON,

Cemetery Commissioners.

February 28, 1933.

This is to certify that I have this day examined the accounts and report of the Cemetery Commissioners and find them correct.

JOSEPH L. PERRY, Auditor.

Itemized Report of the Town Treasurer

January 1st to May 13th, 1932

RECEIPTS

Balances, January 1st, 1932		
Cash in office	$ 12	02
Orange National Bank, checking account	8418	47
Orange Savings Bank		
Library account	478	16
Surplus war bonus account	280	57
School fund accounts	1360	36
Received from		
County of Franklin		
Dog Fund	$101	44
Wild Cat Bounties	60	00
Commonwealth of Massachusetts		
Reimbursement Old Age Assistance	8	00
Temporary Aid	13	00
Contagious Diseases	2	00
Transportation of high school students 1931	1647	93
Department of Health, subsidy	182	14

Forestry	$ 35 00	
Town of Wendell, use of trucks and tractor	433 50	
United States Treasury, interest liberty bonds	21 25	
Orange Savings Bank, interest library fund	9 64	
Orange National Bank, interest checking account	33 43	
Individuals, reimbursement aid given	18 87	
Other Towns, reimbursement aid given	72 33	
Elias Richardson, Taxes		
1930 Real Estate	52 46	
1931 Real Estate	96 83	
1931 Motor Excise	17 46	
1932 Motor Excise	33 39	
Elias Richardson, Interest on Taxes		
1930 Real Estate	6 11	
1931 Real Estate	03	
Orange National Bank, transfer of dog fund	101 44	
Amount brought forward		$13495 83

January 1st to May 13th, 1932.

PAYMENTS

Selectmen's orders, Nos. 1 to 554 including 559	$6978 34	
School Department warrants, Nos. 1 to 9 inclusive	2875 51	
Orange Savings Bank, transfer of fund order	101 44	

Balances May 13th, 1932		
Cash in office	$ 31 82	
Orange National Bank, checking account	1278 55	
Orange Savings Bank, library account	589 24	
Orange Savings Bank, surplus war bonus account	280 57	
Orange Savings Bank, school funds account	1360 36	
Amount brought forward		$13495 83

CONTINUATION OF ITEMIZED REPORT OF THE TOWN TREASURER

May 14th, 1932, to December 31st, 1932

RECEIPTS

Amount brought forward	$13495 83	
Received from		
Unidentified receipt (see auditor's memo)	11 38	
Shelburne Falls Savings Bank, transfer of funds	1000 00	
Orange Savings Bank, Note 19	4000 00	
Commonwealth of Massachusetts, Highway gas tax	2400 00	
County of Franklin, wild cat bounties	20 00	

Commonwealth of Massachusetts	
Support of indigent persons	$ 151 00
Temporary Aid	321 74
Winchendon Savings Bank, cemetery refund	14 19
Commonwealth of Massachusetts, compensation for inspection of animals and stables	25 00
Orange Savings Bank, Note 20	4000 00
Commonwealth of Massachusetts	
Reimbursement loss of taxes	428 16
Superintendent of small towns	305 26
County of Franklin, highways	1000 00
United States Treasury, interest on liberty bonds	21 25
Commonwealth of Massachusetts, transportation of high school students, 1932	1568 35
Town of Montague, bridge bill	8 20
Commonwealth of Massachusetts	
Income Tax	2242 90
Corporation Tax, business	429 98
Corporation Tax, business	80 00
Corporation Tax, telephone, telegraph and railroads	78 05
Reimbursement old age assistance rendered	1694 86
Tuition of children	134 14
Town of Shutesbury, tuition of children	14 00
Jesse L. Haskins, fees, sealer of weights and measures	3 47
M. E. Whitney, library fines, books and magazines sold	6 80
Orange Savings Bank, cemetery refunds	25 00

Orange Savings Bank, interest.....	
Surplus war bonus account....	$ 12 02
Library fund account.....	10 76
School fund, book 11057.....	49 99
School fund, book 7730.....	8 41
Orange National Bank, interest, checking account.....	60 83
Individuals, reimbursement, aid given.....	257 99
Other Towns, reimbursement, aid given.....	461 91
Town of Wendell, use of trucks and tractor.....	1778 25
Commonwealth of Massachusetts	
Maintenance of highways.....	4800 00
State improved road.....	4000 00
Resurfacing.....	1500 00
Franklin Savings Institution, cemetery refund.....	19 70
Orange National Bank, refund library purchases.....	76 83
Orange Savings Bank, Note 21.....	2000 00
Elias Richardson, Taxes	
1930 Real Estate.....	16 28
1931 Polls.....	4 00
1931 Old Age Assistance.....	2 00
1931 Motor Excise.....	30 93
1931 Real Estate.....	137 09
1932 Motor Excise.....	206 05
1932 Polls.....	206 00
1932 Old Age Assistance.....	103 00
1932 Real Estate.....	17689 51
Elias Richardson, Interest on Taxes	
1930 Real Estate.....	1 69
1931 Motor Excise.....	2 07
1931 Real Estate.....	5 16

1931 Motor Excise	$1 47	
1932 Real Estate	3 90	
Total		$66925 40

May 14th to December 31st, 1932

PAYMENTS

Amount brought forward	$9955 29
Selectmen's orders, Nos. 554 to 2517 inclusive	26589 48
School warrants, Nos. 10 to 22 inclusive	7351 92
Orange Savings Bank	
Note 19	4000 00
Note 20	4000 00
Note 21	2000 00
Interest on Notes	
No. 19	130 00
No. 20	90 00
No. 21	23 34
Shelburne Falls Savings Bank, refund transfer	1000 00
Commonwealth of Massachusetts	
State Tax	1560 00
Auditing Accounts	225 28
Returns	1 00
Veteran's Exemption	6 23
Park Tax	1 55
County of Franklin, county tax	2766 42
Commonwealth of Massachusetts, old age assistance tax	129 00
Orange Savings Bank, transfer of library funds	76 83

Balances, December 31st, 1932		
Orange Savings Bank, surplus war bonus account	$ 292 59	
Orange Savings Bank Library fund	529 97	
School fund, book 11057	1214 16	
School fund, book 7730	204 60	
Orange National Bank, checking account	4641 18	
Cash on hand, December 31st, 1932.	136 56	
Total		$66925 40

Respectfully submitted

MILDRED A. GLIDDEN,

Town Treasurer.

February 18, 1933.

This is to certify that I have this day examined the accounts, bank books and report of the Town Treasurer and have found them correct.

JOSEPH L. PERRY, Auditor.

Report of the Board of Assessors

Total number of polls assessed		125
Total number of persons, partnerships and corporations assessed		260
Number assessed on polls only		50
Number of horses assessed		53
Number of cows assessed		82
Number of sheep assessed		25
Number of neat cattle other than cows assessed		33
Number of swine assessed		15
Number of fowls assessed		914
Number of acres of land assessed		14596.5
Assessed value of personal estate	$429046 00	
Assessed value of real estate	627147 00	
Total valuation		$1056193 00
Tax on personal property	$ 8151 86	
Tax on real estate	11915 79	
Total tax		$20067 65

Tax on polls	$250 00
Tax on Old Age Assistance	129 00
Total amount raised by taxation	$ 20446 65
Motor excise taxes for 1932	$320 30

Respectfully submitted,

CHARLES M. BALLOU,
LEWIS B. BOWEN,
MILDRED A. GLIDDEN,

Assessors of Wendell.

Report of Tax Collector for 1932

TAXES 1931

Outstanding January 1, 1932		$464 07
Payments to Treasurer in 1932	$233 95	
Outstanding December 31, 1932	230 12	
		$464 07

EXCISE 1931

Outstanding January 1, 1932		$71 85
Payments to Treasurer in 1932	$48 39	
Outstanding December 31, 1932	23 46	
		$71 85

TAXES 1932

Commitment as per Warrant		$20067 65
Payments to Treasurer in 1932	$17689 51	
Abatement	67 50	
Outstanding December 31, 1932	2310 64	
		$20067 65

POLL 1932

Commitment as per Warrant		$250 00
Payments to Treasurer in 1932	$206 00	
Outstanding December 31, 1932	44 00	
		$250 00

OLD AGE ASSISTANCE 1932

Commitment as per Warrant		$129 00
Payments to Treasurer in 1932	$103 00	
Outstanding December 31, 1932	26 00	
		$129 00

EXCISE 1932

Commitment as per Warrants		$320 30
Payments to Treasurer in 1932	$239 44	
Outstanding December 31, 1932	80 86	
		$320 30

Interest on 1931 Poll and Property Taxes Paid	$15 59
Interest on 1932 Poll and Property Taxes Paid	3 90
Interest on 1932 Excise Taxes Paid	1 47
Interest on 1931 Excise Taxes Paid	3 85

ELIAS RICHARDSON,

Collector of Taxes.

This is to certify that I have examined the books and report of Elias Richardson, Collector of Taxes and find them correct.

JOSEPH L. PERRY, Auditor.

January 30, 1933.

Town Clerk's Report

1932

SELECTMEN

	P. O. Address
Charles M. Ballou, Chairman	Wendell Depot
Lewis B. Bowen	Wendell Depot
Charles H. Jennison	Wendell

BOARD OF PUBLIC WELFARE

Charles M. Ballou, Chairman	Wendell Depot
Lewis B. Bowen	Wendell Depot
Charles H. Jennison	Wendell

TOWN CLERK

Elias Richardson	Wendell

TOWN TREASURER

Mildred A. Glidden	Wendell Depot

TAX COLLECTOR

Elias Richardson	Wendell

AUDITOR

Joseph L. Perry	Farley

CONSTABLE

Glenn O. Ellis	Wendell

ASSESSORS

Charles M. Ballou, Chairman	Term expires 1935
Mildred A. Glidden, Clerk	Term expires 1934
Lewis B. Bowen	Term expires 1933

SCHOOL COMMITTEE

Frank E. Ballou, Chairman	Term expires 1935
Edith F. Hartjens, Secretary	Term expires 1933
Lydia M. Ellis	Term expires 1934

CEMETERY COMMISSIONERS

Charles M. Ballou	Term expires 1935
John B. Quist	Term expires 1934
Charles H. Jennison	Term expires 1933

LIBRARY TRUSTEES

Charles M. Ballou	Term expires 1935
Ernest S. Putnam	Term expires 1934
Effie L. Bowen	Term expires 1933

TREE WARDEN

George E. Mills (Resigned)	Wendell Depot
Arthur G. Glidden (Appointed)	Wendell Depot

SURVEYORS OF WOOD, BARK AND LUMBER

Charles H. Jennison	Wendell
Jesse L. Haskins	Wendell

FIELD DRIVERS

Glenn O. Ellis	Wendell
Arthur G. Glidden	Wendell Depot
Frank N. York	Farley

FENCE VIEWERS

Walter C. Oliver	Wendell
Clesson W. Wyman	Millers Falls

APPOINTED OFFICERS

SUPERINTENDENT OF ROADS

Glenn O. Ellis	Wendell

FOREST WARDEN

Charles A. Fiske (Resigned)	Wendell
Walter C. Oliver (Appointed April 30)	Wendell

INSPECTOR OF ANIMALS AND STABLES

Frank E. Ballou	Wendell

INSPECTOR OF SLAUGHTERED MEAT

Walter C. Oliver	Wendell

INSPECTOR OF MILK

Frank E. Ballou	Wendell

TOWN WEIGHER

Glenn O. Ellis — Wendell

SEALER OF WEIGHTS AND MEASURES

Jesse L. Haskins — Wendell

SUPERINTENDENT OF MOTH WORK

Arthur G. Glidden — Wendell Depot

SPECIAL POLICE OFFICER

Ray H. Burnham — Wendell Depot

Town Clerk's Report

APPROPRIATIONS

Annual Town Meeting, March 7, 1932

Miscellaneous Expenses	$1000 00
Highway Maintenance	2400 00
Schools	10000 00
Board of Public Welfare	2000 00
Old Age Assistance	1000 00
Bridges	400 00
Snow Removal	400 00
Sanding Ice on Roads	100 00
Fires	100 00
Hedgehog Bounty at 25c each	25 00
Board of Health	500 00
Unpaid Bills 1931	235 00
State Improved Road	3000 00
Memorial Day Services	50 00
Library	50 00
Road Machinery Fund	100 00
School Nurse	250 00
Bonding Town Officers	75 00
Workmen's Insurance Policy	300 00
Tax Collector's Salary	200 00
Electric Lights at Wendell Depot	100 00
Tree Warden	50 00
Old Home Day	50 00

Contingency Fund	$ 400 00	
Salaries of Town Officers	1000 00	
Suppression of Gypsy and Brown Tail Moths	250 00	
Fire Equipment	100 00	
Posts and Railings wherever needed	500 00	
Treating Roads with Tarvia	1500 00	
		$26135 00

ADDITIONAL APPROPRIATIONS

at Special Town Meeting held June 10,1932

Public Welfare	$4000 00	
Old Age Assistance	2000 00	
Interest	200 00	
Maintenance of Trucks and Tractor account	800 00	
Article 3	4000 00	
		$11000 00
		$37135 00

Town Clerk's Report

VITAL STATISTICS FOR THE TOWN OF WENDELL FOR THE YEAR ENDING DECEMBER 31, 1932

BIRTHS REGISTERED

APRIL

Date	Name and Place of Birth	Parents
30	Merrill Douglass Wetherby Wendell	Plin H. Wetherby Edith J. (Taylor) Wetherby

JULY

13	George Albert Webster Wendell	George Albert Webster Delphine (Fox) Webster

Comparison of births for the past five years

1927	1928	1929	1930	1931
4	11	10	6	6

MARRIAGES REGISTERED

APRIL

Date	Place	Names
20	Hartford, Conn.	Louis Drowdowski and Mary Juda

MAY

20	(Millers Falls) Montague, Mass.	Earl Alfred Cosby and Helen Reynolds Bowen
26	Keene, N. H.	Josiah Milton Wilder and Elizabeth May Fox

AUGUST

6	Rindge, N. H.	Earl W. Moore and Stella R. Atwood
29	Wendell, Mass.	Frederick Charles Samble and Ethel Mildred Bowen

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Comparison of marriages for the past five years

1927	1928	1929	1930	1931
4	3	2	5	5

DEATHS REGISTERED

Date	Name	Age Yrs.	Mos.	Days	Disease	Place of Death
		JANUARY				
19	Josephine M. (Beach) Ballou	85	8	12	Cerebral Hemorrhage	Wendell
		MARCH				
10	Myra Jerusha (Bosworth) Brewer	81	2	23	Apoplexy—Arterio sclerosis	Wendell
		MAY				
23	Daisy Charlotta (Brown) Goodnow	61	7	5	Myocarditis	Wendell
		AUGUST				
22	Michael Edward Cannon	47	1	1	Disease of the Heart	Wendell

Comparison of deaths for the past five years

1927	1928	1929	1930	1931
10	5	9	1	6

Any person noticing errors or omissions in the foregoing records will confer a favor by making it known to the Town Clerk at once, that he may make corrections on the Town Records.

Any blanks needed for making returns of births, marriages or deaths may be had by applying at the office.

JURORS DRAWN IN 1932

Walter C. Oliver (Traverse Jury)	Farmer
Frank E. Ballou (Traverse Jury)	Farmer

Number of persons liable for military duty..... 64

For the benefit of the owners and keepers of dogs the following extract of the General Laws is hereby submitted:

General Laws, Chapter 140

SECTION 137. The owner or keeper of a dog which is three months old or over shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from the first day of April following.

The owner or keeper of a licensed dog shall cause it to wear around its neck a collar distinctly marked with its OWNER'S NAME and its REGISTERED NUMBER.

Sec. 138. The owner or keeper of a dog may at any time have it licensed until the first day of April following, and a person who becomes the owner or keeper of a dog after April first, which is not duly licensed, and the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed and collared as required by the preceding section.

Number of Dog Licenses issued		
53 Males at $2.00	$106 00	
4 Females at $5.00	20 00	
17 Females—Spayed at $2.00	34 00	
	$160 00	
Fees, 74 Licenses at 20c	14 80	
Paid County Treasurer		$145 20
Number of Sporting Licenses issued		
27 Hunting and Fishing at $2.75	$74 25	
7 Hunting and Fishing (Age over 70) free		
Fees, 27 Licenses at 25c	6 75	
Paid Division of Fisheries and Game		$67 50

Respectfully submitted,

ELIAS RICHARDSON,

Town Clerk.

Wendell, Mass., January 30, 1933.

This is to certify that I have examined the books and report of Elias Richardson, Town Clerk, and find them correct.

JOSEPH L. PERRY, Auditor.

Financial Report of the Wendell Free Public Library

RECEIPTS

On hand January 1, 1932	$478 16	
Town appropriation March 7, 1932	50 00	
Dog Tax, voted to library	101 44	
Interest on money in bank	20 40	
Fines, magazines sold, etc.	6 80	
		$656 80

DISBURSEMENTS

Librarian's salary	$ 52 00
Janitor	5 20
Incidentals	1 85
Arthur Womrath & Company, books	42 23
Sears, Roebuck and Company, books	7 50
Cosmopolitan	2 50
American	2 50
Popular Mechanics	2 50
Good Housekeeping	2 50
Child Life	3 00

Junior Home	$ 2 50	
Index Cards	2 55	
Amount in bank January 1, 1933	529 97	
		$656 80

Respectfully submitted,

CHARLES M. BALLOU,
EFFIE L. BOWEN,

Trustees of Wendell Free Public Library.

Report of the Librarian

TO THE TRUSTEES OF WENDELL FREE LIBRARY:

The library was open every Saturday afternoon during the year.

The largest day's circulation was on February 20 when it was 86.

The smallest day's circulation was on September 10, when only three books were taken out.

The total circulation for the year was 2138.

The Springfield City Library association sent us between 50 and 75 discarded books which were in very fair condition.

The Library Commission sent us 20 books for the children, and we have purchased some.

We received $6.10 in fines and sold 70 cents worth of books and magazines.

Respectfully submitted,

MARION WHITNEY, Librarian.

Report of School Committee

FOR THE YEAR ENDING DECEMBER 31, 1932

SCHOOL COMMITTEE

FRANK E. BALLOU, Chairman	Term expires 1935
EDITH F. HARTJENS, Secretary	Term expires 1933
LYDIA M. ELLIS	Term expires 1934

SUPERINTENDENTS

DAVID F. CARPENTER — Farley
EDWIN J. HARRIMAN — Millers Falls
Towns of Erving, Leverett, Shutesbury, and Wendell

SCHOOL NURSE

JOYCE F. POOLE, R. N. — Orange

SCHOOL PHYSICIAN

FRANCIS E. JOHNSON, M. D. — Erving

ATTENDANCE OFFICER

DEPUTY M. W. CARROLL — Millers Falls

FINANCIAL STATEMENT

Available Funds

Town Appropriation March, 1932		
Elementary and High Schools	$10000 00	
Health Service	250 00	
		$10250 00
Expenditures for 1932		10227 43
Returned to Treasury		$22 57

Expenditures 1932

SCHOOL COMMITTEE

Edith F. Hartjens	$61 70	
Frank Ballou	29 00	
Lydia Ellis	15 00	
		$105 70

SUPERINTENDENT

D. F. Carpenter	$366 37	
E. J. Harriman	44 25	
		$410 62

MUSIC SUPERVISOR

Clara Parmenter Mason	$142 50	$142 50

TEACHERS

Allen Charter	$975 00	
Emma Grew	722 02	
Kathryn Fitzgerald	866 44	
Louise Norcross	259 71	
		$2823 17

TEXTBOOKS

Scott Foresman	$ 3 77	
L. W. Singer	12 24	
Ginn & Company	22 90	
Houghton Mifflin Company	17 17	
Benton Review Shop	13 14	
Joyce Poole	3 60	
John C. Winston Company	1 94	
		$74 76

SUPPLIES

W. D. Gilpatrick	$ 2 17	
World Book Company	1 53	
Edward E. Babb & Company, Inc.	42 39	
Amalgamated Paper Company	7 50	
Public School Publishing Company	6 74	
Ryan & Buker	5 71	
J. L. Hammett Co.	85 65	
Milton Bradley Company	7 11	
		$159 00

JANITORS

Lillian Carey	$46 75	
Marvin Thompson	35 25	
Mrs. Valerie Wirth	46 00	
Ray Clark	70	
Jesse Pratt	2 00	
Frank York	18 50	
		$149 20

FUEL

C. M. Ballou	$20 00
Herbert Thompson	10 00
Laura Ballou	90 00

Edith Hartjens	$70 00	
Glen Ellis	20 00	
		$210 00

MISCELLANEOUS OPERATING

F. E. Thompson	$ 85	
Edith Hartjens	5 84	
Wright & Potter Printing Company	2 14	
Reformatory for Women	6 34	
Andrews Paper Company	15 00	
Orange Lumber Company	20	
C. H. Demond	20 14	
Readsboro Chair Company	295 50	
L. B. Bowen	4 00	
Orange Hardware Company	25 27	
		$375 28

HEALTH

Joyce Poole, R. N.	$250 00	
F. E. Johnson, M. D.	15 00	
		$265 00

REPAIRS AND REPLACEMENTS

J. L. Perry	$4 00	
Joseph Hartjens, Jr.	2 70	
Arthur Lewis	12 00	
Herbert Thompson	2 50	
Spooner Brothers	4 16	
		$25 36

ELEMENTARY TRANSPORTATION

Ruby Wyman	$331 50
Walter Oliver	471 75
James Dugan	203 61

Arthur Lewis	$200 75	
Maud Merchant	222 00	
Town of Orange	390 75	
		$1819 86

HIGH SCHOOL TRANSPORTATION

Town of Montague	$ 3 68	
Bertha Oliver	210 66	
Myrtle Taylor	50 40	
Helen Ellis	44 40	
Doris Powling	82 40	
Francis Richards	55 60	
Elinor Bean	69 60	
Winona Van Rensalear	75 20	
Grace Powling	80 80	
Marguerite Richards	85 20	
Richard Rock	76 40	
Leon Weatherby	62 80	
Peter Wirth	79 60	
Elizabeth Richards	31 20	
Elizabeth Brown	12 18	
Genevieve Robinson	16 80	
Alice Oliver	16 80	
Ray Clark	518 00	
Walter Oliver	180 00	
Margaret Tipton	3 75	
Elizabeth Tipton	4 25	
		$1759 72

HIGH SCHOOL TUITION

Town of Greenfield	$ 46 40	
Town of Orange	676 80	
Town of New Salem	476 75	
Town of Montague	22 56	
		$1222 51

ELEMENTARY TUITION

Town of Hadley	$ 60 00	
Town of Orange	560 00	
Town of Erving	64 75	
		$684 75

SUMMARY

School Board Expense	$ 105 70	
Superintendent of Schools	410 62	
Music Supervisor	142 50	
Teachers	2823 17	
Textbooks	74 76	
Supplies	159 00	
Janitors	149 20	
Miscellaneous Operating	375 28	
Repair and Replacements	25 36	
Fuel	210 00	
Health	265 00	
Elementary Transportation	1819 86	
Elementary Tuition	684 75	
		$7245 20
High School Transportation	$1759 72	
High School Tuition	1222 51	
		$2982 23
		$10227 43

FRANK E. BALLOU, Chairman,
LYDIA M. ELLIS,
EDITH F. HARTJENS, Secretary,

School Committee.

Report of the Superintendent of Schools

TO THE BOARD OF EDUCATION AND CITIZENS OF THE TOWN OF WENDELL:

I submit herewith the annual report of the School Department. This report, due to the short time that I have been here, can be only a brief statement of conditions as I find them to be.

TEACHERS

We are fortunate to have retained the services of all our teachers for this year. Usually it is an advantage to have a low percentage of teacher turnover.

SCHOOL BUILDINGS

The maintenance of public schools was one of the first co-operative enterprises that the American People established. Secondary only to the prime essentials of life, the Early Settlers were concerned with the educational opportunities of the children, since they recognized that a government to be controlled by the people must have an educated constituency.

The prime consideration in the establishment of a public school system is to render the greatest service to the greatest number with the available funds. In this present crisis we are looking for an opportunity to render this maximum benefit at the most economical cost. At Wendell we have an opportunity to effect some real economy and at the same time enhance the educational opportunity for the great majority of pupils.

We are supporting a rural school at the Center and a similar school with a smaller enrollment at the West Building. We are partially equalizing the teacher load by conveying some pupils from the Center to the West School. We are also conveying a comparatively small group of pupils to Orange, at a cost, for transportation and tuition of approximately $1000.00.

We can at the present time remodel the building at the Center, making a two-room building to accommodate the pupils now in attendance at the Center, at West and at Orange, at a cost of not more than $2000.00. Such an arrangement would make it possible to have a primary school and a grammar school. Pupils would attend classes composed of more pupils of their own age. The teacher, having fewer and longer periods, would have each pupil under direct instruction more than is possible with the present arrangement.

I sincerely hope that the people at Town Meeting will give to this problem their serious consideration. In the final analysis we are all interested in deriving the maximum benefit from our school funds.

FINANCES

Turning to our school costs as recorded in the financial statement, we find that on our present basis, an appropriation of $7000.00 for elementary schools, $3000.00 for high schools, and $250.00 for the school nursing service will be necessary.

Your attention is called to the reports of the Music Supervisor and the School Nurse.

Respectfully submitted,

EDWIN J. HARRIMAN.

STATISTICS FOR YEAR ENDING JUNE 30, 1932

School	Teacher	Net Enrollment	Aver. Mem.	Aver. Atten.	Percent Atten.
Center	Allen Charter	47	39.1	37.1	95
West	Katherine Fitzgerald	16	13.47	12.41	92.1
Northwest	Emma Grew	27	18.2	17	93.4

Number of schools	3
Number of weeks	36
Number of days	172

GRADUATES, JUNE, 1932

Marvin Thompson

Gladys Wetherby

Raymond Wirth

REGISTRATION AND DISTRIBUTION OF MINORS

October 1, 1932

Age	5–7	7–14	14–16
Boys	10	25	9
Girls	7	42	11
Totals	17	67	20
In school	9	67	15
Not in school	8	0	5
Totals	17	67	20

PERFECT ATTENDANCE

September to December

Warren Ellis

Helen Robinson

January to June

Beatrice Blade

PUPILS ATTENDING HIGH SCHOOL 1932-3

ORANGE

Elizabeth Brown
Dora Taylor
Genevieve Robinson
Helen Ellis
Carl Goodrich
Gladys Wetherby
Marvin Thompson
Alice Oliver

Grace Spellman

GREENFIELD

Myrtle Taylor

NEW SALEM

Frances Richards
Leon Wetherby
Doris Powling
Peter Wirth
Walerie Wirth
Marguerite Richards

Winona Van Rensselaer

Report of the School Nurse

In the schools I have inspected the children, weighed them nearly every month during the school year, measuring them twice, assisted the teachers with the examination of eyes and ears and helped with the general health program.

The school physician was assisted with his examination of the children last Fall.

Results of the physical examination as compared with 1931:

	1931	1932
Number pupils examined	69	72
Number having defects	60	50
Number unvaccinated	10	4
Defects		
Nutrition	7	
Scalp		3
Skin		2
Teeth	36	42
Throat	16	10

Many of these defects do not require medical attention. Notices have been sent and parents seen in cases where immediate treatment was indicated.

Defects corrected as result of examinations at school and at pre-school clinics: Teeth, 19 (This includes all children who have been to see a dentist, whether all dental work needing to be done was done or not); throat and nose, 5; eyes examined and fitted to glasses, 3.

Health tags were awarded the children in the Center and West Schools. Improvement Tags were given to those who had

improved in some health habit, Dental Tags to those who had had all necessary dental work done and Physically Fit Tags to those who had no defects and who had won a Dental Tag. We were able to award only two of these tags last Spring.

The importance of caring for teeth of children cannot be stressed too much. It includes seeing that they get the proper food, that they brush their teeth daily and that they are examined by a dentist preferably twice a year, certainly once a year. This gives the dentist a chance to find any cavities before they have become very extensive, thereby saving pain, time and money. (Dentists charge according to the size of the filling required.) Oftentimes a tooth does not ache until the cavity has become so extensive that it is impossible to save the tooth, which is another reason for going to see the dentist frequently. Good teeth are an asset from the standpoint of good looks as well as good health and I am sure that every parent will make a greater effort to get their children's teeth looked at by a dentist and any necessary work done so that we will be able to award more than two Dental Tags this Spring.

A Well-child conference was held at the Town Hall in June. Sixteen pre-school children attended. Dr. Leach and Dr. Mahar of Orange, were the examining physicians, Miss Muriel Dole of Springfield, the Dental Hygienist, and Miss Gladys Sivert of the County Extension Service, the Nutritionist. This was the first conference to be conducted without the clinic staff from the State Department of Health. From apparent results it was a definite success.

A Dental clinic was held at the home of Mrs. Brown at Wendell Depot. Seventeen children received treatment.

REPORT OF DENTAL CLINIC

Number of patients	17
Number of fillings	21
Number of extractions	13

Number of cleanings 7
Number of certificates given out to those getting all necessary work done 12

Arrangements were made for three children from town to attend the Greenfield Health Camp.

Arrangements were made for the examination of the eyes of two children with defective vision. Transportation was also furnished.

Arrangements were made for the removal of infected tonsils and adenoids from five children.

Arrangements were made for two adults to receive dental service. Transportation was furnished to Athol and back, three times.

Arrangements were also made for one pre-school and one school child to receive dental care.

Eighty-one home visits were made in the interest of the children or of the adults.

Thirty-three visits were made to Town Officials and individuals, in carrying out the health program, making arrangements for clinics, etc.

The splendid co-operation and interest shown in the work on the part of Town Officials, the Grange, and individuals has been greatly appreciated. I hope that with our united efforts we will be able to include more activities for the promotion of public health in our program for the community this coming year.

Respectfully submitted,

JOYCE POOLE, American Red Cross

Public Health Nurse.

Report of Supervisor of Music

TO THE SCHOOL COMMITTEE AND CITIZENS OF THE TOWN OF WENDELL:

Herewith, I submit the annual report of the work of the Music Department for the year 1932.

I am glad to report progress in all branches of my work. At the beginning of the year children in all of the schools started reading notes at sight. The results were very satisfactory. Before June all schools were able to sing a few songs in two parts. For graduation at least one song in two parts was sung by each school. Now grades six through eight in all three schools are doing two part music. It should be borne in mind that these songs are not merely "learned" by the pupils but that the technical matters of both time and pitch are understood by every pupil.

Music in the public schools is of value in many ways. In the first place it teaches the children to read music and to bring out the tones. The use of the voice in singing helps to improve the voice in reading and speaking and also teaches proper methods of breathing and these latter things are useful in school and in everyday life. A knowledge of music is required in these days of radio and victrolas and the ability to sing or play is a worthwhile accomplishment.

In conclusion let me say that the supervisor of music will be pleased if the parents will frequently visit school during the music period. You can easily ascertain from your child the

day and time that the Music Supervisor is at the school. Come and hear your girl or boy sing. It will be a pleasure to explain and to have the pupils demonstrate what they are learning, in music.

I wish to thank the School Committee for their interest and co-operation, and the pupils and teachers of the schools for their interest and diligent work.

Respectfully submitted,

CLARA R. MASON,

Supervisor of Music.

Report of Director of Accounts

REPORT OF AN AUDIT OF THE ACCOUNTS OF THE TOWN OF WENDELL

For the Period from April 23, 1930, to May 13, 1932.
Made in Accordance with the Provisions of Chapter 44, General Laws

THE COMMONWEALTH OF MASSACHUSETTS

Department of Corporations and Taxation
Division of Accounts

State House, Boston, July 6, 1932.

TO THE BOARD OF SELECTMEN

Mr. Charles M. Ballou, Chairman
Wendell, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Wendell for the period from April 23, 1930, to May 13, 1932, made in accordance with the provisions of Chapter 44 of the General Laws. This is in the form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this Division.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

TNW:GY

Mr. Theodore N. Waddell

Director of Accounts

Department of Corporations and Taxation

State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Wendell for the period from April 23, 1930, the date of the previous audit, to May 13, 1932, and submit the following report thereon:

The financial transactions as recorded on the books of the departments receiving or disbursing money for the town were examined, checked, and verified.

The books and accounts of the treasurer were examined and checked in detail. The receipts, as recorded, were compared with the records in the departments collecting money for the town and with the other sources from which money was paid into the town treasury. The payments were checked with the warrants of the selectmen authorizing them.

The cash book additions were proved, the cash on hand was verified by an actual count, and the bank balances were proved by reconciling the checking account with a statement received from the bank and by an examination of the savings deposit books.

A comparison of the appropriations, as listed from the town clerk's records of town meeting proceedings, with the amounts expended from each of the several appropriations, showed overdrawn accounts amounting to $773.07 in 1930 and $1,026.76 in 1931. These overdrafts are due to the fact that, in the period covered by the audit, certain receipts, which had been customarily added to the appropriations voted by the town, were disallowed, in accordance with the provisions of Section 53, Chapter 44, General Laws, which reads as follows:

> All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officer or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof, except that sums allotted to towns for highway purposes by the commonwealth or a county, which shall be used only for the purposes specified by the officials making the allotment or to meet temporary loans issued in anticipation of such allotment as provided in sections six or six A, shall be available therefor without any appropriation.

As the assessors have not used departmental receipts as estimated receipts in computing the tax levies, the financial condition of the town has not been impaired. Arrangements have been made to discontinue the practice of spending receipts, and a town meeting is to be called to provide for the appropriations which were overdrawn on the audit date or to provide funds for the departments that anticipated certain receipts which they expected to have added to their appropriations.

The appropriations voted by the town should include the total amount to be expended by each department, while the assessors should compute the tax levy in accordance with the provisions of Section 23, Chapter 59, General Laws, as amended by Chapter 428, Acts of 1931.

In addition to the overdrafts noted, the town voted an appropriation of $1,000 in 1931, and $235 in 1932, for unpaid bills. To incur bills in excess of an appropriation and to withhold their payment until the following year when an appropriation is voted for the old bills, is as much a violation of Section 31, Chapter 44, General Laws, as though the bills had been paid in the year in which they were incurred and the overdraft shown on the books.

The accounts of the tax collector were examined and checked. The taxes outstanding at the time of the previous examination were audited, and all subsequent commitments were proved with the assessors' warrants. The collections recorded on the cash books were checked to the commitment books, the payments to the treasurer were verified, the abatements were compared with the assessors' abatement records, and the outstanding accounts were listed and proved.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The financial accounts of the town clerk were examined. The receipts for dog and sporting licenses were checked with the records of licenses issued and the payments to the county and state, respectively, were verified. The cash on hand was proved by reconciling the bank balance with a statement received from the bank.

The records of town hall rents were checked, and the payments to the treasurer were verified.

The accounts of the sealer of weights and measures were checked, the recorded receipts being compared with the records of work done and with the payments to the treasurer.

The accounts of the fire warden and of the health, public welfare, and school departments were examined, the records of charges for the sale of materials and services rendered being checked with the payments to the treasurer. The outstanding departmental accounts were listed and proved.

The savings bank books and securities representing the trust and investment funds in the custody of the treasurer were examined and listed, the income and withdrawals being found to be as reported.

Ledger accounts were compiled and analyzed, and a balance sheet, which is annexed to this report, was prepared showing the financial condition of the town on May 13, 1932.

All of the accounts, and especially those of the clerk, treasurer, and collector, are kept in a manner to facilitate the work of the audit.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the transactions and condition of the trust funds.

While engaged in making the audit, I received the co-operation of all town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

EDW. H. FENTON,

EHF:GY Chief Accountant.

RECONCILIATION OF TREASURER'S CASH

Balance April 23, 1930, per previous audit:		
General	$1113 83	
School	1238 54	
Library	445 76	
Surplus War Bonus Fund	255 46	
		$3053 59
Receipts per cash book:		
April 23 to December 31, 1930	$50347 58	
1931	45443 01	
		95790 59
		$98844 18

Payments:			
April 23 to December 31, 1930		$37537 57	
1931		48757 03	
Transfer to Town Farm Investment Fund 1930.....		2000 00	
Balance December 31, 1931:			
General	$8430 49		
School	1360 36		
Library	478 16		
Surplus War Bonus Fund	280 57		
		10549 58	
			$98844 18
Balance January 1, 1932:			
General	$8430 49		
School	1360 36		
Library	478 16		
Surplus War Bonus Fund	280 57		
		10549 58	
Receipts January 1 to May 13, 1932, per cash book		2844 81	
Cash variation (entered by treasurer as unidentified receipt, May 14, 1932)		11 38	
			$13405 77
Payments January 1 to May 13, 1932		9855 85	
Balance May 13, 1932:			
General:			
Orange National Bank, per check book	$1276 55		
Cash in office, verified	20 00		
		1296 55	

School:			
Orange Savings Bank:			
Book No. 7730	$ 196 19		
Book No. 11057	1164 17		
		$1360 36	
Library:			
Orange Savings Bank,			
Book No. 3305	$589 24		
Cash in office, verified	23 20		
		612 44	
Surplus War Bonus Fund:			
Orange Savings Bank,			
Book No. 4503	$280 57		
		3549 92	
			$13405 77

ORANGE NATIONAL BANK

Balance May 13, 1932, per statement		$2084 74
Balance May 13, 1932, per check book	$1276 55	
Outstanding checks May 13, 1932, per list	808 19	
		$2084 74

TOWN FARM INVESTMENT FUND

Balance April 23, 1930, per previous audit:		
Cash	$2000 00	
Securities	1000 00	
Savings deposits	1345 88	
	$4345 88	
Income received:		

April 23 to December 31, 1930	$ 79 11		
1931	161 18		
January 1 to May 13, 1932	46 94		
		$287 23	
Transfers from town:			
April 23 to December 31, 1930	$1100 00		
1931	1500 00		
		2600 00	
			$7233 11
Transfers to town:			
April 23 to December 31, 1930	$1142 50		
1931	1542 50		
January 1 to May 13, 1932	21 25		
		2706 25	
Balance May 13, 1932:			
Securities	$1000 00		
Savings deposits	3526 86		
		4526 86	
			$7233 11

TAXES—1929

Cash on hand April 23, 1930, per previous audit	$ 12 00	
Outstanding April 23, 1930, per previous audit	165 32	
		$177 32
Payments to treasurer April 23 to December 31, 1930	$174 92	
Abatements April 23 to December 31, 1930	2 40	
		$177 32

TAXES—1930

Commitment per warrants		$16623 26
Payments to treasurer:		
1930	$16170 12	
1931	315 62	
Abatements:		
1930	$43 85	
1931	4 00	
Outstanding December 31, 1931	89 67	
		$16623 26
Outstanding January 1, 1932		$89 67
Payments to treasurer January 1 to May 13, 1932	$52 46	
Outstanding May 13, 1932, per list	30 58	
Cash on hand May 13, 1932, verified	6 63	
		$89 67

TAXES—1931

Commitment per warrants	$13947 57	
Additional commitment	3 90	
		$13951 47
Payments to treasurer	$13473 40	
Outstanding December 31, 1931	478 07	
		$13951 47

Outstanding January 1, 1932		$478 07
Payments to treasurer January 1 to May 13, 1932	$ 96 83	
Abatements January 1 to May 13, 1932	10 00	
Outstanding May 13, 1932, per list	330 18	
Cash on hand May 13, 1932, verified	41 06	
		$478 07

OLD AGE ASSISTANCE TAXES—1931

Commitment per warrant		$119 00
Payments to treasurer	$109 00	
Outstanding December 31, 1931	10 00	
		$119 00
Outstanding January 1, 1932		$10 00
Payments to treasurer January 1 to May 13, 1932	$8 00	
Outstanding May 13, 1932 per list	2 00	
		$10 00

MOTOR VEHICLE EXCISE TAXES—1929

Outstanding April 23, 1930, per previous audit	$6 67	
Payments to treasurer April 23 to December 31, 1930		$6 67

MOTOR VEHICLE EXCISE TAXES—1930

Cash on hand April 23, 1930, per previous audit		$ 4 35	
Outstanding April 23, 1930, per previous audit		224 79	
Commitments per warrants		174 90	
Abatements after payment, refunded:			
1930	$7 38		
1931	68		
		8 06	
			$412 10
Payments to treasurer:			
1930	$299 28		
1931	69 06		
		$368 34	
Abatements:			
1930	$41 08		
1931	2 68		
		43 76	
			$412 10

MOTOR VEHICLE EXCISE TAXES—1931

Commitment per warrants	$357 36	
Abatements after payment, refunded	5 18	
		$362 54
Payments to treasurer	$285 67	
Abatements	15 73	
Outstanding December 31, 1931	61 14	
		$362 54

Outstanding January 1, 1932		$61 14	
Additional commitment		2 00	
			$63 14
Payments to treasurer January 1 to May 13, 1932		$17 46	
Outstanding May 13, 1932, per list		43 68	
Cash on hand May 13, 1932, verified		2 00	
			$63 14

MOTOR VEHICLE EXCISE TAXES—1932

Commitment per warrant			$155 84
Payments to treasurer January 1 to May 13, 1932		$33 39	
Outstanding May 13, 1932, per list		81 44	
Cash on hand May 13, 1932, verified		41 01	
			$155 84

INTEREST ON TAXES

Cash on hand April 23, 1930, per previous audit		$ 38	
Collections April 23, to May 13, 1932:			
Levy of 1929	$ 7 34		
Levy of 1930	22 35		
Levy of 1931	11 49		
Motor vehicle excise taxes 1930	3 98		
Motor vehicle excise taxes 1931	2 08		
		47 24	
			$47 62

Payments to treasurer:			
April 23 to December 31, 1930,		$12 82	
1931		27 33	
January 1 to May 13, 1932		6 14	
Cash on hand May 13, 1932:			
Levy of 1931	$1 03		
Motor vehicle excise taxes 1931	30		
		1 33	
			$47 62

TOWN CLERK

Dog Licenses

Licenses issued 1931:			
Males, 52 at $2.00		$104 00	
Spayed females, 15 at $2.00		30 00	
Females, 4 at $5.00		20 00	
			$154 00
Payments to county treasurer 1931		$139 80	
Fees retained, 71 at 20c		14 20	
			$154 00
Licenses issued January 1 to May 13, 1932:			
Males, 26 at $2.00		$52 00	
Spayed females, 6 at $2.00		12 00	
			$64 00
Fees retained January 1 to May 13, 1932, 32 at 20c		$ 6 40	
Cash on hand May 13, 1932, verified		57 60	
			$64 00

Hunting and Fishing Licenses

Licenses issued January 1 to May 13, 1932:			
Resident citizens' sporting, 8 at $2.75			$22 00
Payments to Division of Fisheries and Game, January 1 to May 13, 1932		$20 00	
Fees retained January 1 to May 13, 1932, 8 at 25c		2 00	
			$22 00

TOWN HALL RENTALS

Rentals			$46 50
Payments to treasurer April 23 to December 31, 1930			$46 50

SEALER OF WEIGHTS AND MEASURES

Curtis E. Tucker, Sealer

Due from sealer January 1, 1930, per previous audit		$ 07	
Fees:			
1930	$6 24		
1931	5 96		
		12 20	
			$12 27
Payments to treasurer:			
1930	$6 24		
1931	5 96		
		$12 20	
Due from sealer December 31, 1931, and May 20, 1932		07	
			$12 27

LIBRARY

Cash on hand May 6, 1930, per previous audit		$ 2 46	
Fines and sales:			
May 6 to December 31,1930	$5 45		
1931	4 84		
		10 29	
			$12 75
Payments to treasurer:			
May 6 to December 31, 1930		$7 91	
1931		4 84	
			$12 75
Fines and sales January 1 to May 20, 1932			$3 54
Cash on hand May 20, 1932, verified			$3 54

SCHOOL FUND

	Appraised Value of Real Estate	Total
On hand April 23, 1930	$250 00	$250 00
On hand at end of year 1930	$250 00	$250 00
On hand at end of year 1931	$250 00	$250 00
On hand May 13, 1932	$250 00	$250 00

Receipts Payments

No transactions.

CEMETERY PERPETUAL CARE FUNDS

	Savings Deposits	Total
On hand April 23, 1930	$1005 84	$1005 84
On hand at end of year 1930	$1022 95	$1022 95
On hand at end of year 1931	$1024 34	$1024 34
On hand May 13, 1932	$1024 34	$1024 34

RECEIPTS

Income:		
April 23 to December 31, 1930	$50 91	
1931	48 69	
		$99 60

PAYMENTS

Added to savings deposits:		
April 23 to December 31, 1930	$17 11	
1931	1 39	
		$18 50
Transfers to town:		
April 23 to December 31, 1930	$33 80	
1931	47 30	
		81 10
		$99 60

TOWN OF WENDELL

BALANCE SHEET—MAY 13, 1932

GENERAL ACCOUNTS

ASSETS			LIABILITIES AND RESERVES		
Cash			Town Farm Investment Fund		$4526 86
General	$1285 17		Surplus War Bonus Fund		205 87
School	1360 36		School Fund		1360 36
Library	612 44		Truck and Tractor Earnings Reserve		433 50
Surplus War Bonus Fund	280 57				
Town Farm Investment Fund	4526 86		Unexpended Appropriation Balances:		
		$8065 40	Library	$ 612 44	

Accounts Receivable:		
Taxes:		
Levy of 1930	$ 37 21	
Levy of 1931	371 24	
		$408 45
Old Age Assistance Taxes:		
Levy of 1931		2 00
Motor Vehicle Excise Taxes:		
Levy of 1931	$ 45 68	
Levy of 1932	122 45	
		168 13
Departmental:		
Forest Fire	$ 15 50	
Public Welfare	1120 32	
Old Age Assistance	1098 35	
		2234 17
Wildcat Bounty		10 00
Aid to Highways:		
State	$10300 00	
County	1000 00	
		11300 00
General	$27760 48	
		$28372 92
Reserve Fund—Overlay Surplus		298 22
Overlays Reserved for Abatements:		
Levy of 1930	$22 15	
Levy of 1931	94 84	
		116 99
Revenue Available When Collected:		
Motor Vehicle Excise Tax	$ 168 13	
Departmental	2234 17	
		2402 30
Surplus Revenue		11705 65

Revenue 1932:			
Appropriations	$27635 00		
Less Estimated Receipts Collected	435 01		
		$ 27199 99	
Overdrawn Accounts:			
Public Welfare	$ 4 53		
Soldiers' Relief	30 00		
		34 53	
		$49422 67	$49422 67

TRUST ACCOUNTS

Trust Funds, Cash and Securities	$1274 34	School Fund	$ 250 00
		Cemetery Perpetual Care Funds	1024 34
	$1274 34		$1274 34

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HF GROUP – IN